

**OREGON PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

Retirement Health Insurance Account
Cost-Sharing Multiple-Employer
Other Postemployment Benefits (OPEB) Plan
Schedules of Employer Allocations and
OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022



OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other
Postemployment Benefits (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts
by Employer
As of and for the Fiscal Year Ended June 30, 2022

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Independent Auditor's Report

To the Honorable Tina Kotek
Governor of Oregon

To the Public Employees Retirement Board of the
Oregon Public Employees Retirement System
Tigard, Oregon

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of Oregon Public Employees Retirement System (the System) Retirement Health Insurance Account (RHIA) Cost-Sharing Multiple-Employer Other Postemployment Benefits (OPEB) Plan (the Plan), as of and for the fiscal year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability/ (asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense/(credit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Plan as of and for the fiscal year ended June 30, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability/(asset), total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense/(credit) for the total of all participating entities of the Oregon Public Employees Retirement System RHIA Cost-Sharing Multiple-Employer OPEB Plan, as of and for the fiscal year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2022, and our report thereon, dated December 1, 2022, expressed unmodified opinions on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the Audit Committee, the Public Employees Retirement Board, the Plan's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Sacramento, California

February 2, 2023

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of Employer Allocations
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
1000	State Agencies	\$ 837,806	34.07758935%
2000	Lake County	521	0.02118018%
2001	Clackamas County	33,743	1.37249613%
2002	Curry County	1,113	0.04526657%
2003	Douglas County	5,220	0.21231348%
2004	Harney County	333	0.01356301%
2005	Jackson County	10,031	0.40801457%
2006	Jefferson County	836	0.03401470%
2007	Klamath County	618	0.02513621%
2008	Lane County	18,500	0.75249958%
2009	Marion County	18,947	0.77068487%
2011	Washington County	29,668	1.20673210%
2012	Grant County	482	0.01961257%
2013	Umatilla County	3,231	0.13140318%
2014	Linn County	9,912	0.40318606%
2015	Yamhill County	5,240	0.21314122%
2016	Sherman County	682	0.02773004%
2017	Columbia County	1,768	0.07191670%
2018	Coos County	2,981	0.12123530%
2020	Wasco County	1,299	0.05282354%
2021	Baker County	1,006	0.04093145%
2022	Gilliam County	514	0.02090888%
2027	Deschutes County	11,462	0.46620678%
2035	Hood River County	1,938	0.07881392%
2036	Clatsop County	3,164	0.12868163%
2037	Polk County	3,117	0.12678049%
2038	Multnomah County	88,599	3.60374458%
2039	Malheur County	1,512	0.06148687%
2040	Benton County	12,305	0.50050214%
2042	Josephine County	4,624	0.18806927%
2043	Lincoln County	758	0.03084858%
2044	Crook County	514	0.02090074%
2050	Wallowa County	58	0.00235832%
2099	State Judiciary	19,056	0.77508507%
2100	City of Roseburg	2,201	0.08950651%
2101	City of Salem	21,079	0.85736693%
2102	City of Medford	8,867	0.36065406%
2103	City of Albany	5,858	0.23828678%
2104	City of Ashland	3,704	0.15065822%
2105	City of Astoria	2,402	0.09768662%
2106	City of Beaverton	9,368	0.38103132%
2107	City of Bend	9,188	0.37373670%
2109	City of Canby	1,254	0.05099440%
2110	City of Coquille	223	0.00907617%
2111	City of Eugene	25,251	1.02708618%
2112	City of Forest Grove	248	0.01009914%
2113	City of Grants Pass	2,673	0.10872658%
2114	City of Gresham	9,108	0.37045099%
2115	City of Hillsboro	11,996	0.48791980%
2117	City of McMinnville	2,377	0.09667870%

Oregon Public Employees Retirement System
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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2118	City of Ontario	825	0.03356362%
2119	City of Oregon City	3,644	0.14821895%
2120	City of Lake Oswego	5,761	0.23434377%
2121	City of Portland	95,632	3.88981286%
2122	City of Redmond	2,001	0.08139555%
2123	City of St Helens	961	0.03910800%
2125	City of Vernonia	46	0.00186941%
2126	City of West Linn	1,678	0.06823360%
2127	City of Cottage Grove	854	0.03474563%
2128	City of Tillamook	377	0.01533399%
2129	City of Sweet Home	180	0.00730845%
2131	City of Drain	52	0.00209475%
2132	Eugene Water & Electric Board	9,048	0.36803328%
2135	McMinnville Water & Light Department	1,064	0.04329466%
2138	City of Hood River	1,143	0.04647706%
2139	City of Reedsport	273	0.01111683%
2140	City of Lebanon	1,449	0.05895568%
2142	City of Sherwood	1,703	0.06926958%
2143	City of Oakland	27	0.00111734%
2145	City of Vale	35	0.00143663%
2146	City of Prineville	804	0.03271026%
2147	City of Wheeler	37	0.00151310%
2148	City of Klamath Falls	2,537	0.10320904%
2149	City of Canyonville	44	0.00178847%
2150	City of Bandon	549	0.02232965%
2152	City of Coos Bay	1,348	0.05484183%
2154	City of Pendleton	2,679	0.10894866%
2155	City of Corvallis	6,778	0.27571044%
2157	City of Monmouth	695	0.02828891%
2158	City of Milton-Freewater	827	0.03365067%
2159	City of Baker City	709	0.02884128%
2160	City of Hermiston	1,470	0.05978300%
2161	City of Pilot Rock	62	0.00253323%
2162	City of Clatskanie	92	0.00374696%
2163	City of Milwaukie	1,521	0.06185538%
2165	City of Cornelius	618	0.02512075%
2166	City of Nyssa	176	0.00715795%
2167	City of Athena	70	0.00283869%
2168	City of Oakridge	178	0.00725476%
2170	City of Madras	357	0.01453026%
2172	City of Sandy	513	0.02085681%
2174	City of Mt Angel	195	0.00792223%
2175	City of Umatilla	381	0.01549181%
2176	City of Scappoose	540	0.02194853%
2177	City of Condon	70	0.00283788%
2178	City of Boardman	216	0.00880365%
2179	City of Estacada	226	0.00919942%
2180	City of Enterprise	138	0.00559645%
2181	City of Central Point	1,198	0.04872474%
2182	City of Cascade Locks	200	0.00813130%

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		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2183	City of Myrtle Point	132	0.00537843%
2184	City of Port Orford	72	0.00294608%
2185	City of Wood Village	66	0.00269145%
2186	City of Chiloquin	24	0.00099613%
2187	City of Philomath	410	0.01667992%
2188	City of Talent	228	0.00926246%
2189	City of Willamina	114	0.00462391%
2191	City of Huntington	-	0.00000000%
2192	City of North Plains	29	0.00118201%
2193	City of Heppner	-	0.00000000%
2194	City of Cave Junction	39	0.00159933%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	216	0.00878291%
2197	City of Myrtle Creek	67	0.00272806%
2198	City of Carlton	131	0.00534223%
2199	City of Junction City	691	0.02809164%
2200	City of Wallowa	38	0.00156476%
2201	City of Coburg	174	0.00707009%
2202	City of Dallas	992	0.04034980%
2203	City of Rockaway Beach	97	0.00394830%
2204	City of Burns	55	0.00222613%
2205	City of Elgin	8	0.00034289%
2206	City of Weston	21	0.00083831%
2207	City of Mill City	37	0.00149765%
2208	City of Fairview	200	0.00815164%
2209	City of Monroe	41	0.00167377%
2210	City of Helix	16	0.00067032%
2211	City of Jefferson	104	0.00422204%
2212	Town of Lakeview	162	0.00658200%
2213	City of Stanfield	155	0.00630378%
2214	City of Yamhill	89	0.00360704%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	298	0.01211173%
2217	City of Sutherlin	488	0.01986028%
2218	City of Prairie City	39	0.00159201%
2219	City of Sheridan	179	0.00726208%
2220	City of Garibaldi	19	0.00075574%
2221	City of Sisters	111	0.00452507%
2222	City of Jacksonville	320	0.01302570%
2223	City of Cannon Beach	470	0.01911187%
2224	City of Falls City	24	0.00095830%
2225	City of Echo	32	0.00130403%
2226	City of Hines	32	0.00128654%
2228	City of Turner	164	0.00665399%
2229	City of John Day	69	0.00280453%
2231	City of Banks	5	0.00019971%
2232	City of Joseph	-	0.00000000%
2233	City of Lafayette	141	0.00571766%
2234	City of Aumsville	211	0.00858198%
2235	City of Amity	59	0.00240063%

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		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2236	City of Creswell	214	0.00869342%
2237	City of Troutdale	860	0.03499619%
2238	City of Warrenton	522	0.02123387%
2240	City of Wilsonville	1,727	0.07022503%
2241	City of Bay City	82	0.00335486%
2242	City of Gaston	-	0.00000000%
2244	City of Lakeside	39	0.00160055%
2245	City of Dundee	137	0.00555333%
2246	City of Merrill	6	0.00023835%
2247	City of Malin	58	0.00234083%
2248	City of Fossil	-	0.00000000%
2249	City of Phoenix	129	0.00526413%
2250	City of Gold Beach	283	0.01149592%
2251	City of Rogue River	151	0.00616142%
2252	City of Dayton	88	0.00357328%
2253	Town of Butte Falls	6	0.00025666%
2254	City of Shady Cove	-	0.00000000%
2255	Town of Canyon City	2	0.00006833%
2256	City of Jordan Valley	29	0.00119014%
2257	City of Culver	54	0.00218261%
2258	City of Adair Village	16	0.00066869%
2260	City of Riddle	71	0.00289238%
2261	City of Waldport	201	0.00819272%
2262	City of Dufur	-	0.00000000%
2263	City of La Grande	368	0.01497727%
2264	City of Gervais	185	0.00752484%
2265	City of Westfir	9	0.00036729%
2266	City of Irrigon	155	0.00630459%
2267	City of Independence	496	0.02018283%
2268	City of Harrisburg	105	0.00427858%
2269	City of Durham	-	0.00000000%
2270	City of Lyons	22	0.00088346%
2271	City of Columbia City	73	0.00298350%
2272	City of Aurora	-	0.00000000%
2273	City of Silverton	599	0.02438251%
2274	City of Gold Hill	-	0.00000000%
2275	City of Toledo	978	0.03979541%
2276	City of Newport	465	0.01890809%
2278	City of Springfield	7,291	0.29657254%
2279	City of Keizer	1,251	0.05089230%
2280	City of Winston	186	0.00755534%
2281	City of Manzanita	66	0.00268291%
2282	City of Eagle Point	91	0.00369978%
2283	City of Maupin	-	0.00000000%
2284	City of Halsey	36	0.00145982%
2285	City of Veneta	207	0.00840179%
2286	City of Millersburg	70	0.00284113%
2287	City of King City	85	0.00346102%
2288	City of Tualatin	1,775	0.07221159%
2290	City of Molalla	876	0.03562746%

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		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2291	City of Florence	711	0.02890270%
2292	City of North Bend	910	0.03701284%
2293	City of Lowell	-	0.00000000%
2294	City of Depoe Bay	44	0.00178603%
2295	City of Tigard	1,181	0.04803897%
2296	City of Happy Valley	692	0.02812743%
2297	City of Rainier	187	0.00760822%
2298	City of Lincoln City	1,922	0.07819363%
2299	City of Dunes City	17	0.00069106%
2300	City of Yachats	44	0.00179417%
2301	City of Moro	-	0.00000000%
2302	City of Mt. Vernon	37	0.00151798%
2303	City of Woodburn	1,493	0.06072178%
2304	City of Gladstone	734	0.02984025%
2305	City of Elkton	26	0.00103802%
2306	City of Imbler	-	0.00000000%
2307	City of Yoncalla	17	0.00067439%
2308	City of North Powder	9	0.00037014%
2309	City of Gearhart	186	0.00756999%
2501	Port of The Dalles	66	0.00269755%
2507	Port of Astoria	121	0.00492653%
2508	Multnomah Drainage	515	0.02096257%
2510	Horsefly Irrigation District	-	0.00000000%
2511	Grants Pass Irrigation District	73	0.00298838%
2512	Port of Portland	14,904	0.60619926%
2513	Port of Coos Bay	278	0.01129254%
2515	Klamath County Fire District 1	666	0.02709552%
2518	Clackamas County Housing Authority	671	0.02728262%
2519	Home Forward	3,858	0.15691889%
2521	League of Oregon Cities	286	0.01164804%
2522	Lane Council of Governments	1,235	0.05021507%
2526	Clatskanie PUD	484	0.01968497%
2527	Deschutes Valley Water District	468	0.01903662%
2528	Columbia River Fire & Rescue	902	0.03667728%
2529	East Fork Irrigation District	62	0.00253363%
2531	Oregon School Boards Association	496	0.02019422%
2533	Owyhee Irrigation District	137	0.00555943%
2536	Valley View Cemetery	5	0.00019809%
2538	Clackamas Vector Control	-	0.00000000%
2540	West Extension Irrigation District	96	0.00390722%
2541	Jackson County Vector Control District	-	0.00000000%
2542	Rainbow Water District	84	0.00343051%
2545	Council of Governments	483	0.01965976%
2549	Rogue River Fire District	306	0.01244852%
2550	Nyssa Road Assessment District 2	37	0.00151107%
2551	Sandy Fire Department	376	0.01527461%
2552	Winston-Dillard Fire District	207	0.00840626%
2553	Tangent Rural Fire Protection District	34	0.00137603%
2555	Monroe Fire Department	35	0.00142362%
2556	Jackson County Fire District 5	646	0.02626860%

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2557	Estacada Fire Department	120	0.00487325%
2559	Keizer Fire Department	336	0.01365290%
2561	Jefferson Rural Fire Protection District	180	0.00734058%
2562	Wy'East Fire District	25	0.00100426%
2563	Central Oregon Irrigation District	199	0.00811381%
2564	Illinois Valley Fire District	48	0.00196093%
2567	Charleston Rural Fire Protection District	57	0.00230138%
2568	Molalla Rural Fire Protection District 73	403	0.01637771%
2569	Central Oregon Intergovernmental Council	975	0.03966403%
2570	Port of St Helens	6	0.00024242%
2571	Crystal Springs Water District	73	0.00296885%
2572	Local Government Personnel Institute	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	32	0.00129142%
2576	Depoe Bay Rural Fire Protection District	-	0.00000000%
2579	La Pine Rural Fire Protection District	572	0.02326802%
2580	Marion County Fire District 1	1,449	0.05893778%
2581	Port of Umatilla	91	0.00372012%
2582	Talent Irrigation District	167	0.00677479%
2585	Rogue River Valley Irrigation District	82	0.00334265%
2587	Tualatin Valley Irrigation District	49	0.00199022%
2588	Clatskanie Rural Fire Protection District	147	0.00598570%
2589	West Slope Water District	86	0.00349274%
2590	Redmond Fire & Rescue	1,264	0.05139830%
2592	Medford Irrigation District	71	0.00288913%
2594	Metro	12,569	0.51125167%
2595	Canby Fire District	505	0.02055704%
2596	Bend Parks & Recreation	1,060	0.04309576%
2597	Mapleton Water District	-	0.00000000%
2598	Marion County Housing Authority	69	0.00279273%
2599	South Suburban Sanitary District	94	0.00380797%
2600	Winston-Dillard Water District	53	0.00216878%
2601	Baker Valley Irrigation District	24	0.00097579%
2602	Aumsville Rural Fire Protection District	54	0.00220620%
2603	Corbett Water District	22	0.00089159%
2604	Netarts-Oceanside Sanitary District	92	0.00373598%
2605	Scio Fire District	111	0.00449456%
2606	West Valley Housing Authority	192	0.00781078%
2607	Hoodland Fire District 74	163	0.00663772%
2608	Gaston Rural Fire Protection District	6	0.00024730%
2610	Turner Fire District	95	0.00384946%
2612	Community Services Consortium	1,082	0.04401257%
2613	Polk Soil & Water Conservation District	8	0.00033516%
2617	Clean Water Services	6,282	0.25552191%
2618	Estacada Cemetery District	-	0.00000000%
2620	Jackson County Fire District 4	30	0.00121374%
2623	Evans Valley Fire District 6	-	0.00000000%
2624	Klamath Vector Control	-	0.00000000%
2625	Port of Newport	292	0.01187582%
2626	Tillamook Peoples Utility District	2,009	0.08172095%
2628	McKenzie Fire and Rescue	77	0.00311203%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2630	Sheridan Fire District	30	0.00123001%
2631	Arch Cape Water-Sanitary District	40	0.00160828%
2633	Port of Cascade Locks	126	0.00513641%
2637	Northeast Oregon Housing Authority	36	0.00144924%
2638	North Douglas County Fire and EMS	102	0.00415208%
2641	Suburban East Salem Water District	115	0.00466296%
2642	Dexter Rural Fire Protection District	-	0.00000000%
2643	Sweet Home Cemetery	23	0.00095504%
2644	Lakeside Water District	53	0.00215088%
2645	Chiloquin Agency Lake Rural Fire Protection District	37	0.00150781%
2646	Keno Rural Fire Protection District	98	0.00397718%
2647	Crooked River Ranch Rural Fire Protection District	1	0.00003905%
2648	Black Butte Ranch Rural Fire Protection District	216	0.00878210%
2649	Colton Fire Department	5	0.00021273%
2651	Imbler Rural Fire Protection District	-	0.00000000%
2652	The Oregon Consortium	-	0.00000000%
2653	Umatilla Fire Department	35	0.00140572%
2657	Mid-Willamette Valley Senior Service Agency	1,297	0.05274463%
2659	Silverton Fire District	180	0.00732309%
2660	Tualatin Valley Fire & Rescue	16,249	0.66093777%
2663	Metropolitan Area Communications Commission	56	0.00226233%
2664	Applegate Valley Rural Fire Protection District 9	106	0.00430014%
2669	Roseburg Urban Sanitary Authority	262	0.01064459%
2671	Columbia 911 Communications District	220	0.00895415%
2672	Rockwood Water PUD	322	0.01310623%
2673	Port Orford Library	19	0.00078706%
2674	Nestucca Rural Fire District	42	0.00172380%
2676	Woodburn Fire District	677	0.02752341%
2678	Central Oregon Regional Housing Authority	218	0.00886670%
2679	Columbia River Public Utility District	860	0.03499497%
2681	Cloverdale Rural Fire Protection District	63	0.00257431%
2684	Parkdale Fire District	52	0.00212811%
2685	Oregon Community College Association	78	0.00317507%
2686	Weston Cemetery	-	0.00000000%
2687	Columbia Drainage Vector Control District	39	0.00157086%
2688	Polk County Fire District 1	328	0.01335801%
2689	Redmond Area Park & Recreation District	118	0.00481549%
2692	Siuslaw Public Library	74	0.00300221%
2693	City-County Insurance Services	1,157	0.04704325%
2694	Philomath Fire Department	22	0.00090705%
2695	Washington County Consolidated Communications Agency	1,286	0.05232690%
2696	Stayton Fire District	214	0.00872027%
2698	Halsey Shedd Rural Fire Protection District	11	0.00044051%
2699	Chetco Library Board	30	0.00121740%
2700	Lowell Rural Fire Protection District	6	0.00023632%
2701	Sisters-Camp Sherman Rural Fire Protection District	344	0.01400311%
2702	Banks Fire District 13	27	0.00109537%
2704	Clatsop County 4-H District	34	0.00136830%
2705	Lebanon Fire District	695	0.02825434%
2707	Clatskanie Library	1	0.00003986%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2709	Scappoose Public Library	-	0.00000000%
2710	Klamath County Emergency Communications District	277	0.01125146%
2712	Jefferson County EMS	69	0.00279029%
2713	Port of Tillamook Bay	202	0.00823502%
2714	Winchester Bay Sanitary District	35	0.00143989%
2715	Jackson County Fire District 3	1,584	0.06443050%
2716	Neskowin Water District	0	0.00001302%
2717	Ice Fountain Water District	67	0.00271179%
2718	Curry Library	-	0.00000000%
2721	Klamath Housing Authority	73	0.00295665%
2722	Tillamook 9-1-1	74	0.00299163%
2724	Nehalem Bay Wastewater Agency	61	0.00247059%
2725	West Valley Fire District	-	0.00000000%
2726	Yamhill Communications Agency	107	0.00436807%
2728	Baker County Library District	110	0.00445674%
2729	Douglas County Fire District 2	572	0.02325703%
2731	Canby Utility Board	135	0.00548418%
2732	Umatilla County Special Library District	46	0.00185355%
2733	Wiard Memorial Park District	-	0.00000000%
2734	Seal Rock Water District	130	0.00529382%
2739	Scappoose Rural Fire Protection District	412	0.01675883%
2740	Neskowin Regional Sanitary Authority	-	0.00000000%
2741	Port of Garibaldi	53	0.00215983%
2742	Amity Fire District	7	0.00029205%
2743	Douglas Soil & Water Conservation District	2	0.00008664%
2745	Clackamas County Fire District	4,435	0.18039801%
2747	Salem Housing Authority	452	0.01839965%
2749	Black Butte Ranch Police	211	0.00859296%
2752	Mist-Birkenfeld Rural Fire Protection District	18	0.00074760%
2753	Linn-Benton Housing Authority	408	0.01658474%
2754	Western Lane Ambulance District	319	0.01296143%
2757	City of Stayton	247	0.01005481%
2758	Mohawk Valley Rural Fire District	-	0.00000000%
2760	Knappa Svensen Burnside Rural Fire Protection District	55	0.00222410%
2761	Clackamas River Water	725	0.02948679%
2763	Junction City Fire Department	79	0.00320355%
2765	Green Sanitary	12	0.00049176%
2766	Southwest Lincoln County Water District	80	0.00326253%
2767	Springfield Utility Board	-	0.00000000%
2768	Lake County Library District	20	0.00083139%
2771	Harbor Water PUD	56	0.00227698%
2772	Umatilla County Soil & Water District	-	0.00000000%
2773	Housing Authority of Jackson County	614	0.02498693%
2774	Oregon Trail Library District	1	0.00003986%
2776	Rainier Cemetery District	-	0.00000000%
2777	City of Newberg	1,023	0.04163025%
2778	Mulino Water District 23	37	0.00151798%
2779	Brownsville Rural Fire Protection District	63	0.00256495%
2780	Nehalem Bay Health District	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	64	0.00259424%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2782	Millington Rural Fire Protection District	-	0.00000000%
2783	Tillamook Fire District	84	0.00341221%
2784	Eisenschmidt Pool	79	0.00321941%
2785	Fern Ridge Community Library	40	0.00163716%
2786	Seal Rock Rural Fire Protection District	3	0.00013789%
2788	Port of Hood River	285	0.01158703%
2789	Farmers Irrigation District	72	0.00293387%
2790	Silver Falls Library District	84	0.00342929%
2792	North Wasco County Parks and Recreation District	39	0.00156883%
2793	North Lincoln Fire & Rescue District 1	169	0.00685411%
2794	Siuslaw Rural Fire Protection District 1	-	0.00000000%
2796	West Side Rural Fire Protection District	66	0.00267925%
2797	Vernonia Fire	14	0.00057229%
2798	Fairview Water District	5	0.00021720%
2799	Sublimity Fire District	23	0.00091844%
2801	Coburg Rural Fire Protection District	66	0.00270162%
2802	Rural Road Assessment District 3	-	0.00000000%
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%
2804	Aurora Rural Fire Protection District	88	0.00358711%
2806	Multnomah County Rural Fire Protection District 14	-	0.00000000%
2809	Juntura Road District 4	-	0.00000000%
2810	Sutherlin Water Control District	-	0.00000000%
2811	Mid-Columbia Center For Living	219	0.00889802%
2814	The Job Council	78	0.00318728%
2816	Odell Sanitary District	37	0.00152164%
2817	Wickiup Water District	46	0.00187999%
2818	Netarts Water District	32	0.00129061%
2819	Harrisburg Fire and Rescue	15	0.00061582%
2820	Central Oregon Coast Fire & Rescue District	-	0.00000000%
2821	Tillamook County Soil and Water Conservation District	59	0.00241730%
2822	Deschutes County Rural Fire Protection District 2	64	0.00258529%
2823	Lyons Fire District	6	0.00025951%
2824	Glide Fire Department	4	0.00016067%
2825	Northern Oregon Corrections	599	0.02437315%
2826	Wasco County Soil-Water Conservation District	140	0.00568593%
2828	Deschutes Public Library District	875	0.03559939%
2829	Hubbard Rural Fire Protection District	-	0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	14	0.00056091%
2833	Boardman Rural Fire Protection District	-	0.00000000%
2834	Crescent Rural Fire Protection District	51	0.00208296%
2835	North Clackamas County Water Commission	-	0.00000000%
2837	NORCOM	232	0.00942069%
2838	High Desert Parks & Recreation District	30	0.00121780%
2839	North Morrow Vector Control District	83	0.00336991%
2840	Cannon Beach Rural Fire Protection District	59	0.00239168%
2841	Jefferson County Soil & Water Conservation District	38	0.00153344%
2842	Tualatin Valley Water District	2,200	0.08947764%
2843	Yachats Rural Fire Protection District	57	0.00230545%
2844	Crook County Rural Fire Protection District 1	317	0.01287479%
2845	Sunrise Water Authority	230	0.00935317%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2846	Jefferson County Library District	4	0.00015131%
2847	Sweet Home Fire and Ambulance District	204	0.00828830%
2849	Lebanon Aquatic District	15	0.00061826%
2850	Lake County 4-H & Extension Service	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	-	0.00000000%
2852	Ochoco Irrigation District	68	0.00274758%
2853	Mill City Rural Fire Protection District	32	0.00131746%
2855	Harney Hospital	1,647	0.06700400%
2857	Sunriver Service District	605	0.02460418%
2858	Nesika Beach-Ophir Water District	0	0.00001912%
2859	South Lane County Fire and Rescue	263	0.01069788%
2860	Coos County Airport District	117	0.00476953%
2861	Mt Angel Fire District	27	0.00109822%
2864	Tri-City Water and Sanitary Authority	-	0.00000000%
2865	Tri-County Cooperative Weed Management Area	12	0.00050437%
2867	West Multnomah Soil and Water Conservation District	109	0.00442786%
2869	Nehalem Bay Fire & Rescue	-	0.00000000%
2870	Clackamas River Water Providers	56	0.00227128%
2873	Mosier Fire District	33	0.00135732%
2874	Umatilla-Morrow Radio and Data District	116	0.00472967%
2876	Oregon Municipal Electric Utilities Association	-	0.00000000%
2877	Mid-Columbia Fire and Rescue V1-801	114	0.00462066%
2878	Yamhill Fire Protection District	3	0.00011186%
2879	LaGrande Rural Fire Protection District	612	0.02487833%
2880	Oregon Health & Science University	81,249	3.30480598%
2881	Lake Chinook Fire and Rescue District	13	0.00053853%
2883	Lane Fire Authority	473	0.01924121%
2884	North Central Public Health District	74	0.00300831%
2885	Siletz Rural Fire Protection District	-	0.00000000%
2886	Idanha-Detroit Rural Fire Protection District	6	0.00023388%
2887	Umatilla County Fire District #1	564	0.02294791%
2888	Oak Lodge Water Services District	373	0.01516275%
2889	Mid-valley Behavioral Care Network	-	0.00000000%
2890	Central Cascades Fire & EMS	-	0.00000000%
2891	Grant County Emergency Communications Agency	34	0.00137318%
2892	Lake Health District	-	0.00000000%
2893	Pleasant Hill Goshen Fire & Rescue	-	0.00000000%
2894	Greater Toledo Pool Recreation District	-	0.00000000%
2895	Western Lane Fire and EMS Authority	59	0.00238598%
2900	Clatsop Community College	1,121	0.04559360%
2901	Blue Mountain Community College	1,873	0.07618796%
2902	Treasure Valley Community College	1,128	0.04586775%
2903	Umpqua Community College	1,170	0.04756958%
2904	Lane Community College	10,323	0.41986680%
2905	Mt Hood Community College	5,329	0.21675273%
2906	Klamath Community College	792	0.03220915%
2908	Clackamas Community College	4,344	0.17667341%
2910	Linn-Benton Community College	6,070	0.24688747%
2918	Portland Community College	21,670	0.88144072%
2919	Chemeketa Community College	9,992	0.40643273%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
2922	Rogue Community College	3,252	0.13225898%
2995	Oregon Coast Community College	-	0.00000000%
2996	Columbia Gorge Community College	470	0.01910983%
2997	Tillamook Bay Community College	190	0.00774041%
2998	Southwestern Community College	1,340	0.05451684%
2999	Central Oregon Community College	2,491	0.10131725%
3003	Baker School District 5J	2,421	0.09848548%
3008	Huntington School District 16J	91	0.00370100%
3016	Burnt River High School	74	0.00299407%
3027	Pine-Eagle School District 61	240	0.00976561%
3037	Alesea School	405	0.01646922%
3039	Corvallis School District 509J	7,449	0.30300608%
3043	Philomath School District 17J	2,001	0.08137766%
3075	West Linn School District	10,457	0.42532576%
3116	Colton School District 53	581	0.02363124%
3122	Oregon City School District 62	10,217	0.41556747%
3160	Gladstone School District 115	2,491	0.10131115%
3179	Clatsop County School District 1C	2,538	0.10325215%
3186	Jewell School District 8	278	0.01129539%
3187	Seaside Schools	2,242	0.09121079%
3195	Warrenton-Hammond School District	741	0.03012538%
3230	Vernonia School District	803	0.03267976%
3241	Coquille School District 8	1,604	0.06523546%
3242	Coos Bay School District 9	2,910	0.11836894%
3245	North Bend Public Schools	2,090	0.08499893%
3252	Powers School District	263	0.01070195%
3257	Myrtle Point School District 41	518	0.02106710%
3264	Bandon School District	569	0.02313013%
3274	Crook County School District	3,302	0.13432363%
3275	Port Orford-Langlois School District 2Cj	97	0.00395522%
3283	Brookings-Harbor School District 17C	1,162	0.04726452%
3288	Central Curry School District 1	661	0.02689865%
3291	Bend-La Pine Public Schools	19,010	0.77324617%
3296	Sisters School District	1,338	0.05443874%
3307	Oakland School District	519	0.02112690%
3310	Roseburg Public Schools	6,981	0.28395197%
3316	Glide School District 12	837	0.03403830%
3318	Days Creek School District 15	230	0.00935805%
3319	South Umpqua School District	1,140	0.04638635%
3320	Camas Valley School District 21	192	0.00779939%
3321	North Douglas School District 22	404	0.01644116%
3324	Yoncalla School District 32	240	0.00975504%
3325	Elkton School District 34	186	0.00756958%
3335	Riddle School District	433	0.01763090%
3338	Glendale 77	325	0.01323436%
3349	Winston-Dillard Schools	1,316	0.05353576%
3353	Sutherlin School District 130	1,417	0.05765490%
3361	Arlington Public Schools	553	0.02249764%
3364	Condon Admin School District 25J	291	0.01185223%
3370	Prairie City School District 4	302	0.01227077%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
3372	Monument School District 8	143	0.00581894%
3375	Dayville School District 16J	36	0.00145412%
3376	Long Creek Schools	110	0.00448806%
3394	Crane Elementary School	193	0.00785471%
3395	Pine Creek School	-	0.00000000%
3396	Diamond School District 7	14	0.00056416%
3397	Suntex School District	5	0.00021680%
3398	Drewsey School	0	0.00001098%
3399	Frenchglen School District	51	0.00208824%
3405	Fields-Trout Creek 33	-	0.00000000%
3407	Crane Union High School	200	0.00812113%
3409	Hood River County School District	5,845	0.23774011%
3414	Phoenix-Talent School District	3,219	0.13094396%
3415	Ashland Public Schools	3,062	0.12455517%
3416	Central Point School District 6	5,296	0.21541534%
3417	Eagle Point School District 9	4,022	0.16357654%
3424	Rogue River School District	977	0.03973399%
3432	Prospect School District	229	0.00930680%
3439	Butte Falls School District	308	0.01253434%
3440	Pinehurst School	5	0.00018588%
3445	Culver School District 4	1,711	0.06959010%
3446	Ashwood School	-	0.00000000%
3447	Madras School District	3,238	0.13170458%
3451	Black Butte School District	8	0.00033963%
3454	Grants Pass School District	7,885	0.32072117%
3456	Klamath County School District	8,595	0.34961654%
3457	Klamath Falls City Schools	3,615	0.14704793%
3461	Lake County School District 7	927	0.03769008%
3462	Paisley School District	128	0.00520149%
3463	North Lake School District 14	370	0.01504073%
3464	Plush School District	41	0.00166075%
3465	Adel School District 21	33	0.00135122%
3470	Pleasant Hill School District	589	0.02396884%
3473	Eugene School District 4J	20,370	0.82854599%
3487	Springfield School District 19	12,044	0.48990595%
3494	Fern Ridge School District	1,574	0.06400464%
3498	Mapleton School District	262	0.01064581%
3502	Creswell School District 40	1,530	0.06224749%
3506	South Lane School District	2,621	0.10661474%
3510	Bethel School District	5,782	0.23518126%
3517	Crow-Applegate-Lorane District 66	234	0.00953458%
3519	McKenzie School District	180	0.00733163%
3520	Junction City School District 69	1,776	0.07224657%
3522	Lowell School District	257	0.01046644%
3524	Oakridge School District	700	0.02847480%
3527	Marcola School District 79	379	0.01542958%
3533	Triangle Lake Schools	379	0.01542348%
3537	Siuslaw School District 97J	1,432	0.05822882%
3579	Lincoln County School District	3,260	0.13259821%
3615	Central Linn School District 552C	414	0.01682065%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
3618	Sweet Home School District 55	2,278	0.09266817%
3647	Scio School District 95C	667	0.02712236%
3665	Santiam Canyon School District	605	0.02462249%
3684	Ontario School District 8C	2,414	0.09817553%
3687	Juntura Grade School	0	0.00000244%
3694	Nyssa School District 26	1,158	0.04708148%
3696	Annex Elementary School	163	0.00661982%
3707	Adrian School District 61	495	0.02013443%
3709	Harper School District 66	168	0.00684435%
3712	W W Jones School	4	0.00014480%
3729	Jefferson School District 14Cj	966	0.03929023%
3730	North Marion School District 15	2,920	0.11877406%
3735	Salem-Keizer Public Schools	46,387	1.88676954%
3750	St Paul School District	321	0.01307044%
3780	Mt Angel School District 91	917	0.03728699%
3786	Woodburn School District	7,305	0.29711759%
3809	Morrow County Schools	3,017	0.12272033%
3818	Portland Public Schools	125,600	5.10873642%
3820	Parkrose School District	2,597	0.10564831%
3824	Reynolds School District	12,233	0.49757599%
3842	Corbett School District 39	690	0.02804608%
3843	David Douglas School District	15,290	0.62191112%
3847	Riverdale School	950	0.03864594%
3850	Dallas School District	3,637	0.14793382%
3859	Central School District 13J	3,425	0.13929409%
3865	Perrydale School District 21	397	0.01616782%
3887	Falls City School District	237	0.00965620%
3902	Tillamook Public Schools	1,684	0.06851303%
3920	Neah-Kah-Nie School District	1,448	0.05890971%
3927	Echo School District	570	0.02319480%
3928	Umatilla School District 6R	1,300	0.05287113%
3931	Pendleton School District 16R	4,960	0.20173112%
3935	Athena-Weston School District 29Rj	1,208	0.04913515%
3942	Stanfield School District	492	0.02001891%
3944	Ukiah School	128	0.00519376%
3957	Helix School District	187	0.00760863%
3958	Pilot Rock School District 2R	326	0.01325470%
3965	La Grande Public Schools	2,045	0.08319094%
3966	Union County School District	490	0.01991804%
3967	North Powder School District	482	0.01960647%
3969	Imbler School District	621	0.02526271%
3970	Cove School District	337	0.01372490%
3973	Elgin School District 23	324	0.01318555%
3986	Joseph School District 6	422	0.01714687%
3990	Wallowa School	140	0.00569366%
3993	Enterprise School District 21	444	0.01805554%
4003	Troy School District 54	-	0.00000000%
4012	Dufur Schools	481	0.01957312%
4034	Gaston Public Schools	500	0.02032764%
4035	Banks School District	1,141	0.04642214%

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Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
4062	Beaverton School District	54,198	2.20447752%
4109	Spray School District 1	325	0.01321646%
4114	Fossil School District 21J	288	0.01172939%
4135	Newberg School District 29Jt	5,591	0.22740302%
4142	McMinnville Schools	7,317	0.29761219%
4144	Sheridan School District 48J	671	0.02730011%
4166	Yamhill-Carlton School District 1	996	0.04050722%
4219	Grant County Education Service District	153	0.00621796%
4220	Jefferson County Education Service District	183	0.00743983%
4223	InterMountain Education Service District	2,125	0.08644248%
4224	Wallowa County Region 18	302	0.01227037%
4226	North Central Education Service District	209	0.00849086%
4232	South Coast Education Service District Region 7	1,103	0.04485332%
4237	Douglas Education Service District	1,523	0.06194324%
4238	Multnomah Education Service District	4,074	0.16572335%
4252	High Desert Education Service District	3,357	0.13656441%
4254	Willamette Education Service District	4,208	0.17115466%
4258	Hermiston School District 8R	5,253	0.21368056%
4259	Clackamas Education Service District	3,156	0.12835542%
4260	Greater Albany School District 8J	9,134	0.37153904%
4268	Lake Oswego School District	8,033	0.32676056%
4270	Silver Falls School District	4,673	0.19008878%
4271	Malheur Education Service District Region 14	475	0.01930955%
4272	Linn-Benton-Lincoln Education Service District	2,739	0.11140338%
4273	Double O School District	14	0.00055643%
4276	Lane County Education Service District	1,916	0.07792599%
4277	Mitchell School	134	0.00545937%
4279	St Helens School District 502	4,180	0.17002553%
4280	Northwest Regional Education Service District	7,230	0.29406535%
4286	Southern Oregon Education Service District	2,710	0.11021161%
4288	Medford School District 549C	11,591	0.47147091%
4291	Dayton Public Schools	1,424	0.05790301%
4293	Lake County Education Service District	223	0.00906316%
4294	Harney Education Service District Region XVII	227	0.00924253%
4295	Wasco County Education Service District	464	0.01886090%
4306	Amity School District	1,129	0.04591940%
4309	Scappoose School District	1,617	0.06576179%
4311	Redmond School District 2J	8,289	0.33716965%
4312	Reedsport School District	563	0.02291455%
4313	Forest Grove School District	7,080	0.28797145%
4314	Willamina School District 30J	807	0.03281358%
4315	John Day School District	923	0.03754487%
4316	Tigard-Tualatin School District 23J	15,873	0.64562086%
4317	Sherwood School District 88J	5,710	0.23223681%
4320	Rainier School District 13	669	0.02722689%
4321	North Clackamas School District 12	24,726	1.00574289%
4323	Estacada School District 108	1,626	0.06612095%
4324	Centennial School District 28	7,939	0.32290012%
4326	Harney County School District 3	735	0.02990574%
4327	Jordan Valley School District 3	99	0.00403494%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
4329	Gervais School District 1	1,396	0.05677835%
4330	Vale School District 84	1,132	0.04603817%
4331	Molalla River School District	2,916	0.11859143%
4332	Gresham-Barlow School District 10	13,429	0.54622996%
4333	Canby School District	6,245	0.25400312%
4334	Cascade School District 5	3,037	0.12351390%
4335	Milton-Freewater Unified School District 7	1,625	0.06607702%
4336	Nestucca Valley School District 101	978	0.03977995%
4337	Sherman County School District	340	0.01381641%
4338	Three Rivers U J School District	4,783	0.19455365%
4339	Lebanon Community School District	3,733	0.15183047%
4340	Monroe School District 1J	297	0.01206618%
4341	Hillsboro School District 1J	21,906	0.89103956%
4342	North Santiam School District 29J	2,037	0.08285293%
4343	Harrisburg Sschool District 7	732	0.02975931%
4344	South Wasco County School District 1	199	0.00810649%
4345	Oregon Trail School District 46	4,038	0.16424198%
4346	Knappa School District 4	406	0.01651681%
4347	Clatskanie School District 6J	470	0.01912407%
4348	Lourdes Charter School	29	0.00116818%
4350	Ridgeline Montessori	107	0.00435790%
4351	The Village School	-	0.00000000%
4352	Armadillo Technical Institute	22	0.00089566%
4354	Opal Charter School	12	0.00049989%
4355	Three Rivers Charter School	-	0.00000000%
4360	Luckiamute Valley Charter School	121	0.00492531%
4362	Kings Valley Charter School	-	0.00000000%
4363	Multisensory Learning Academy	175	0.00712297%
4365	Mitch Charter School	135	0.00547727%
4366	Sand Ridge Charter School	48	0.00194426%
4367	Arthur Academy Charter School	50	0.00201706%
4369	Trillium Charter School	-	0.00000000%
4370	Howard Street Charter School, Inc.	77	0.00311732%
4371	The Lighthouse School	58	0.00234572%
4373	Sheridan Japanese School Foundation	20	0.00081146%
4374	Ione School District	372	0.01513997%
4375	Eddyville Charter School	138	0.00561394%
4376	Four Rivers Community School	132	0.00538372%
4378	Mosier Community School	86	0.00348949%
4379	Siletz Valley School	190	0.00772821%
4380	The Emerson School	29	0.00117265%
4381	North Wasco County School District 21	2,564	0.10430238%
4382	Self Enhancement Inc	-	0.00000000%
4383	City View Charter School	-	0.00000000%
4386	Nixyaawii Community School	88	0.00359362%
4388	West Lane Tech	76	0.00309454%
4390	Oregon Connections Academy	1,052	0.04279395%
4392	Eagleridge High School	84	0.00342644%
4393	Cascade Heights Public Charter School	58	0.00236605%
4396	Sweet Home Charter School	34	0.00136952%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
4397	Springwater Environmental Sciences School	145	0.00590191%
4400	Phoenix School	-	0.00000000%
4401	Ballston Community School	-	0.00000000%
4402	Sage Community School	-	0.00000000%
4403	Portland Village School	117	0.00474553%
4404	Alliance Charter Academy	164	0.00667229%
4405	Forest Grove Community School	37	0.00148788%
4407	Madrone Trail Public Charter School	20	0.00081512%
4408	Muddy Creek Charter School	17	0.00069798%
4409	Southwest Charter School	-	0.00000000%
4410	Ace Academy	-	0.00000000%
4411	Sherwood Charter School	86	0.00348908%
4412	Estacada Web Academy	2,477	0.10076204%
4413	Marcola Early College Academy	-	0.00000000%
4414	Marcola Web Academy	-	0.00000000%
4418	Lewis and Clark Montessori Charter School	66	0.00267762%
4419	Silvies River Web Academy	119	0.00482606%
4420	Oregon Virtual Academy	368	0.01497361%
4422	Redmond Proficiency Academy	397	0.01613976%
4423	Molalla River Academy	97	0.00393773%
4424	The Ivy School	-	0.00000000%
4429	Clackamas Web Academy	5	0.00021680%
4430	Clackamas Charter Alliance 2	6	0.00025666%
4432	Renaissance Public Academy	16	0.00063615%
4433	Powell Butte Community Charter School	11	0.00046695%
4434	Logos Public Charter School	56	0.00226965%
4435	Sunny Wolf Charter School	31	0.00126092%
4436	Academy of Arts & Academics	-	0.00000000%
4437	Center for Advance Learning	148	0.00602678%
4440	Sheridan Allprep Academy	67	0.00272887%
4441	Baker Web Academy	1,154	0.04694156%
4443	Knova Learning Oreogn	-	0.00000000%
4444	Bennett Pearson Academy, Inc.	129	0.00525884%
4446	Coburg Community Charter School	8	0.00033394%
4447	Arco Iris Spanish Immersion Charter School	149	0.00604224%
4448	Gresham Barlow Web Academy	130	0.00530115%
4449	Mosier Middle School	-	0.00000000%
4450	Sauvie Island Academy	154	0.00624399%
4451	River's Edge Academy Charter School	86	0.00349722%
4452	South Columbia Family School	30	0.00123163%
4453	Woodland Educational Initiative	2	0.00007810%
4454	Le Monde Immersion Charter School	-	0.00000000%
4455	Hope Chinese Charter School	84	0.00341709%
4456	Insight School of Oregon Charter	235	0.00956305%
4457	Oregon Virtual Education East	-	0.00000000%
4458	Oregon Virtual Education West	-	0.00000000%
4459	Crater Lake Charter Academy	41	0.00167173%
4460	Kairos Pdx	-	0.00000000%
4461	Mountain View Academy	-	0.00000000%
4462	Bend International School	0	0.00001993%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of Employer Allocations
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Employer Contributions	
		Fiscal Year Ended June 30, 2022	Proportionate Share June 30, 2022
4463	Dallas Community School-Community Innovation Partners	70	0.00286025%
4464	The Valley School of Southern Oregon	-	0.00000000%
4465	Bridge Educational Foundation	-	0.00000000%
4467	Cannon Beach Academy	6	0.00025096%
4468	Frontier Charter Academy	50	0.00203374%
4469	Desert Sky Montessori	-	0.00000000%
4470	Oregon Family School	156	0.00636235%
4471	Wahtonka Community School	18	0.00074801%
4472	Valley Inquiry Charter School	15	0.00059100%
4473	Willamette Connections Academy	28	0.00115232%
4474	Oregon for Quality Virtual Education Inc	40	0.00164326%
4479	Harmony Academy	1	0.00003254%
Total		\$ 2,458,525	100%

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
1000	State Agencies	\$ (121,089,658)	\$ 948,110	\$ 8,265,197	\$ 9,213,307	\$ 3,281,440	\$ 4,036,274	\$ 9,234,636	\$ 11,623,926	\$ 28,176,276	\$ (18,129,843)	\$ (4,505,742)	\$ (22,635,585)
2000	Lake County	(75,261)	589	991	1,580	2,040	2,509	5,740	1,255	11,544	(11,268)	7,997	(3,271)
2001	Clackamas County	(4,876,961)	38,186	45,299	83,485	132,162	162,563	371,931	306,961	973,617	(730,191)	(64,487)	(794,678)
2002	Curry County	(160,848)	1,259	-	1,259	4,359	5,362	12,267	22,696	44,684	(24,083)	(9,057)	(33,140)
2003	Douglas County	(754,424)	5,907	-	5,907	20,444	25,147	57,535	80,702	183,828	(112,954)	(16,673)	(129,627)
2004	Harney County	(48,194)	377	11,378	11,755	1,306	1,606	3,675	-	6,587	(7,216)	19,103	11,887
2005	Jackson County	(1,449,819)	11,352	-	11,352	39,289	48,327	110,567	216,234	414,417	(217,071)	(65,915)	(282,986)
2006	Jefferson County	(120,866)	946	5,113	6,059	3,275	4,029	9,218	-	16,522	(18,096)	14,957	(3,139)
2007	Klamath County	(89,318)	699	-	699	2,420	2,977	6,812	6,078	18,287	(13,373)	2,485	(10,888)
2008	Lane County	(2,673,896)	20,936	-	20,936	72,461	89,129	203,919	284,491	650,000	(400,342)	(46,858)	(447,200)
2009	Marion County	(2,738,514)	21,442	-	21,442	74,212	91,283	208,847	267,013	641,355	(410,017)	(88,475)	(498,492)
2011	Washington County	(4,287,943)	33,574	-	33,574	116,200	142,930	327,011	256,862	843,003	(642,002)	(28,762)	(670,764)
2012	Grant County	(69,690)	546	4,775	5,321	1,889	2,323	5,315	-	9,527	(10,434)	8,453	(1,981)
2013	Umatilla County	(466,922)	3,656	7,134	10,790	12,653	15,564	35,609	18,628	82,454	(69,909)	7,117	(62,792)
2014	Linn County	(1,432,662)	11,217	-	11,217	38,824	47,755	109,259	202,541	398,379	(214,502)	(100,043)	(314,545)
2015	Yamhill County	(757,366)	5,930	-	5,930	20,524	25,245	57,759	26,454	129,982	(113,395)	20,530	(92,865)
2016	Sherman County	(98,535)	772	2,728	3,500	2,670	3,284	7,515	3,055	16,524	(14,753)	(1,952)	(16,705)
2017	Columbia County	(255,545)	2,001	14,444	16,445	6,925	8,518	19,489	-	34,932	(38,261)	22,461	(15,800)
2018	Coos County	(430,792)	3,373	17,191	20,564	11,674	14,360	32,853	-	58,887	(64,499)	23,435	(41,064)
2020	Wasco County	(187,701)	1,470	5,649	7,119	5,087	6,257	14,315	18,643	44,302	(28,103)	410	(27,693)
2021	Baker County	(145,444)	1,139	-	1,139	3,941	4,848	11,092	3,611	23,492	(21,776)	4,388	(17,388)
2022	Gilliam County	(74,297)	582	-	582	2,013	2,477	5,666	5,101	15,257	(11,124)	(2,353)	(13,477)
2027	Deschutes County	(1,656,597)	12,971	132,442	145,413	44,893	55,219	126,337	-	226,449	(248,030)	141,498	(106,532)
2035	Hood River County	(280,054)	2,193	-	2,193	7,589	9,335	21,358	20,578	58,860	(41,930)	(13,350)	(55,280)
2036	Clatsop County	(457,251)	3,580	42,566	46,146	12,391	15,242	34,871	28,711	91,215	(68,461)	18,938	(49,523)
2037	Polk County	(450,496)	3,527	25,873	29,400	12,208	15,016	34,356	-	61,580	(67,449)	36,310	(31,139)
2038	Multnomah County	(12,805,372)	100,264	4,730,586	4,830,850	347,016	426,841	976,573	1,501,264	3,251,694	(1,917,252)	983,036	(934,216)
2039	Malheur County	(218,484)	1,711	4,011	5,722	5,921	7,283	16,662	-	29,866	(32,712)	8,057	(24,655)
2040	Benton County	(1,778,460)	13,925	-	13,925	48,195	59,281	135,630	496,003	739,109	(266,275)	(283,354)	(549,629)
2042	Josephine County	(668,276)	5,232	-	5,232	18,110	22,276	50,965	125,580	216,931	(100,056)	(56,121)	(156,177)
2043	Lincoln County	(109,616)	858	1,606	2,464	2,971	3,654	8,360	11,537	26,522	(16,412)	3,405	(13,007)
2044	Crook County	(74,268)	582	-	582	2,013	2,476	5,664	14,063	24,216	(11,120)	(6,843)	(17,963)
2050	Wallowa County	(8,380)	66	-	66	227	279	639	2,804	3,949	(1,255)	(670)	(1,925)
2099	State Judiciary	(2,754,150)	21,564	-	21,564	74,635	91,804	210,039	334,472	710,950	(412,358)	(378,301)	(790,659)
2100	City of Roseburg	(318,048)	2,490	13,691	16,181	8,619	10,601	24,255	-	43,475	(47,619)	12,435	(35,184)
2101	City of Salem	(3,046,526)	23,854	-	23,854	82,559	101,550	232,337	170,096	586,542	(456,133)	(85,075)	(541,208)
2102	City of Medford	(1,281,531)	10,034	-	10,034	34,729	42,717	97,733	64,366	239,545	(191,874)	(18,694)	(210,568)
2103	City of Albany	(846,717)	6,630	59,138	65,768	22,945	28,224	64,573	5,889	121,631	(126,773)	46,755	(80,018)
2104	City of Ashland	(535,342)	4,192	74,031	78,223	4,192	17,845	40,827	43,274	116,453	(80,153)	19,946	(60,207)
2105	City of Astoria	(347,115)	2,718	-	2,718	9,407	11,570	26,472	85,099	132,548	(51,971)	(49,078)	(101,049)
2106	City of Beaverton	(1,353,938)	10,601	25,802	36,403	36,691	45,131	103,255	79,334	264,411	(202,715)	(13,678)	(216,393)
2107	City of Bend	(1,328,018)	10,398	113,259	123,657	35,988	44,267	101,278	70,155	251,688	(198,834)	51,862	(146,972)
2109	City of Canby	(181,201)	1,419	8,341	9,760	4,910	6,040	13,819	9,002	33,771	(27,130)	4,164	(22,966)
2110	City of Coquille	(32,251)	253	10,460	10,713	874	1,075	2,460	2,507	6,916	(4,829)	5,417	588
2111	City of Eugene	(3,649,598)	28,576	-	28,576	98,901	121,652	278,329	228,668	727,550	(546,427)	(91,956)	(638,383)
2112	City of Forest Grove	(35,886)	281	913	1,194	972	1,194	2,737	7,352	12,257	(5,373)	(2,933)	(8,306)
2113	City of Grants Pass	(386,344)	3,025	60,131	63,156	10,470	12,878	29,464	32,246	85,058	(57,844)	22,439	(35,405)
2114	City of Gresham	(1,316,343)	10,307	67,825	78,132	35,672	43,878	100,388	57,264	237,202	(197,086)	50,867	(146,219)
2115	City of Hillsboro	(1,733,751)	13,575	81,652	95,227	46,983	57,791	132,221	-	236,995	(259,581)	101,140	(158,441)
2117	City of McMinnville	(343,533)	2,690	120,380	123,070	2,690	11,451	26,199	30,299	77,259	(51,435)	44,951	(6,484)
2118	City of Ontario	(119,263)	934	1,184	2,118	3,232	3,975	9,095	13,933	30,235	(17,856)	(6,994)	(24,850)
2119	City of Oregon City	(526,674)	4,124	-	4,124	14,272	17,556	40,166	8,136	80,130	(78,855)	(9,162)	(88,017)
2120	City of Lake Oswego	(832,706)	6,520	73,531	80,051	22,566	27,757	63,504	13,112	126,939	(124,675)	31,568	(93,107)
2121	City of Portland	(13,821,873)	108,223	-	108,223	374,563	460,724	1,054,095	2,548,830	4,438,212	(2,069,445)	(950,574)	(3,020,019)
2122	City of Redmond	(289,227)	2,265	12,394	14,659	7,838	9,641	22,057	2,847	43,383	(43,300)	18,499	(24,805)
2123	City of St Helens	(138,964)	1,088	1,732	2,820	3,766	4,632	10,598	4,685	23,681	(20,806)	1,025	(19,781)
2125	City of Vernonia	(6,643)	52	526	578	180	221	507	-	908	(995)	2,435	1,440
2126	City of West Linn	(242,458)	1,898	-	1,898	6,570	8,082	18,491	14,103	47,246	(36,301)	192	(36,109)
2127	City of Cottage Grove	(123,463)	967	-	967	4,115	9,416	9,416	19,487	36,364	(18,485)	(4,120)	(22,605)
2128	City of Tillamook	(54,487)	427	914	1,341	1,477	1,816	4,155	4,061	11,509	(8,158)	486	(7,672)
2129	City of Sweet Home	(25,969)	203	3,352	3,555	704	866	1,981	158	3,709	(3,888)	2,299	(1,589)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2131	City of Drain	(7,443)	58	708	766	202	248	568	-	1,018	(1,114)	1,957	843
2132	Eugene Water & Electric Board	(1,307,752)	10,239	-	10,239	35,439	43,591	99,733	234,462	413,225	(195,800)	(73,118)	(268,918)
2135	McMinnville Water & Light Department	(153,841)	1,205	-	1,205	4,169	5,128	11,732	10,768	31,797	(23,033)	(2,965)	(25,998)
2138	City of Hood River	(165,149)	1,293	362	1,655	4,475	5,505	12,595	14,999	37,574	(24,727)	(7,776)	(32,503)
2139	City of Reedsport	(39,502)	309	2,900	3,209	1,070	1,317	3,013	2,591	7,991	(5,914)	1,420	(4,494)
2140	City of Lebanon	(209,490)	1,640	17,524	19,164	5,677	6,983	15,976	15,023	43,659	(31,365)	1,012	(30,353)
2142	City of Sherwood	(246,139)	1,927	-	1,927	6,670	8,205	18,771	17,990	51,636	(36,853)	(7,823)	(44,676)
2143	City of Oakland	(3,970)	31	-	31	108	132	303	393	936	(594)	(64)	(658)
2145	City of Vale	(5,105)	40	1,117	1,157	138	170	389	727	1,424	(764)	1,225	461
2146	City of Prineville	(116,231)	910	5,280	6,190	3,150	3,874	8,864	9,798	25,686	(17,402)	3,671	(13,731)
2147	City of Wheeler	(5,377)	42	580	622	146	179	410	2,305	3,040	(805)	(815)	(1,620)
2148	City of Klamath Falls	(366,738)	2,871	-	2,871	9,938	12,224	27,968	24,129	74,259	(54,909)	(16,071)	(70,980)
2149	City of Canyonville	(6,355)	50	850	900	172	212	485	166	1,035	(951)	824	(127)
2150	City of Bandon	(79,345)	621	-	621	2,150	2,645	6,051	1,538	12,384	(11,880)	(1,585)	(13,465)
2152	City of Coos Bay	(194,872)	1,526	16,268	17,794	5,281	6,496	14,862	1,225	27,864	(29,177)	11,333	(17,844)
2154	City of Pendleton	(387,133)	3,031	8,056	11,087	10,491	12,904	29,524	70,537	123,456	(57,962)	(30,899)	(88,861)
2155	City of Corvallis	(979,696)	7,671	1,327	8,998	26,549	32,656	74,714	7,528	141,447	(146,683)	8,543	(138,140)
2157	City of Monmouth	(100,520)	787	6,253	7,040	2,724	3,351	7,666	2,168	15,099	(15,050)	5,041	(10,009)
2158	City of Milton-Freewater	(119,573)	936	-	936	3,240	3,986	9,119	13,170	29,515	(17,903)	(1,417)	(19,320)
2159	City of Baker City	(102,483)	802	2,834	3,636	2,777	3,416	7,816	4,771	18,780	(15,344)	2,620	(12,724)
2160	City of Hermiston	(212,430)	1,663	14,188	15,851	5,757	7,081	16,201	12,590	41,629	(31,806)	(1,353)	(33,159)
2161	City of Pilot Rock	(9,001)	70	93	163	244	300	686	-	1,230	(1,348)	232	(1,116)
2162	City of Clatskanie	(13,314)	104	317	421	361	444	1,015	2,124	3,944	(1,993)	278	(1,715)
2163	City of Milwaukie	(219,794)	1,721	-	1,721	5,956	7,326	16,762	5,020	35,064	(32,908)	15,157	(17,751)
2165	City of Cornelius	(89,263)	699	-	699	2,419	2,975	6,807	5,882	18,083	(13,365)	(2,715)	(16,080)
2166	City of Nyssa	(25,435)	199	529	728	689	848	1,940	5,698	9,175	(3,808)	(2,402)	(6,210)
2167	City of Athena	(10,087)	79	-	79	273	336	769	977	2,355	(1,510)	(498)	(2,008)
2168	City of Oakridge	(25,779)	202	1,923	2,125	699	859	1,966	-	3,524	(3,860)	3,310	(550)
2170	City of Madras	(51,631)	404	850	1,254	1,399	1,721	3,938	258	7,316	(7,730)	2,604	(5,126)
2172	City of Sandy	(74,112)	580	7,774	8,354	2,008	2,470	5,652	-	10,130	(11,096)	14,617	3,521
2174	City of Mt Angel	(28,150)	220	-	220	763	938	2,147	4,057	7,905	(4,215)	(1,217)	(5,432)
2175	City of Umatilla	(55,048)	431	2,160	2,591	1,492	1,835	4,198	1,817	9,342	(8,242)	1,911	(6,331)
2176	City of Scappoose	(77,991)	611	2,683	3,294	2,113	2,600	5,948	1,661	12,322	(11,677)	376	(11,301)
2177	City of Condon	(10,084)	79	171	250	273	336	769	491	1,869	(1,510)	(706)	(2,216)
2178	City of Boardman	(31,282)	245	1,940	2,185	848	1,043	2,386	201	4,478	(4,684)	1,910	(2,774)
2179	City of Estacada	(32,689)	256	1,223	1,479	886	1,090	2,493	2,872	7,341	(4,894)	871	(4,023)
2180	City of Enterprise	(19,886)	156	1,299	1,455	539	663	1,517	2,099	4,818	(2,977)	266	(2,711)
2181	City of Central Point	(173,136)	1,356	-	1,356	4,692	5,771	13,204	15,457	39,124	(25,922)	(8,433)	(34,355)
2182	City of Cascade Locks	(28,893)	226	-	226	783	963	2,203	4,995	8,944	(4,326)	(2,764)	(7,090)
2183	City of Myrtle Point	(19,111)	150	4,981	5,131	518	637	1,457	-	2,612	(2,861)	5,361	2,500
2184	City of Port Orford	(10,468)	82	1,204	1,286	284	349	798	179	1,610	(1,567)	1,644	77
2185	City of Wood Village	(9,564)	75	1,427	1,502	259	319	729	146	1,453	(1,432)	2,545	1,113
2186	City of Chiloquin	(3,540)	28	1,403	1,431	96	118	270	-	484	(530)	1,022	492
2187	City of Philomath	(59,270)	464	-	464	1,606	1,976	4,520	6,022	14,124	(8,874)	(3,210)	(12,084)
2188	City of Talent	(32,913)	258	-	258	892	1,097	2,510	2,728	7,227	(4,928)	(225)	(5,153)
2189	City of Willamina	(16,430)	129	407	536	445	548	1,253	2,480	4,726	(2,460)	(597)	(3,057)
2191	City of Huntington	-	-	264	264	-	-	-	-	-	-	569	569
2192	City of North Plains	(4,200)	33	2,892	2,925	114	140	320	-	574	(629)	4,429	3,800
2193	City of Heppner	-	-	16	16	-	-	-	-	-	-	1,279	1,279
2194	City of Cave Junction	(5,683)	44	1,425	1,469	154	189	433	-	776	(851)	2,014	1,163
2195	City of Metolius	-	-	315	315	-	-	-	-	-	-	546	546
2196	City of Hubbard	(31,209)	244	-	244	846	1,040	2,380	2,972	7,238	(4,673)	(2,243)	(6,916)
2197	City of Myrtle Creek	(9,694)	76	3,485	3,561	263	323	739	99	1,424	(1,451)	4,246	2,795
2198	City of Carlton	(18,983)	149	-	149	514	633	1,448	5,781	8,376	(2,842)	(2,226)	(5,068)
2199	City of Junction City	(99,819)	782	-	782	2,705	3,327	7,613	16,937	30,582	(14,945)	(7,917)	(22,862)
2200	City of Willowa	(5,560)	44	27	71	151	185	424	116	876	(832)	(57)	(889)
2201	City of Coburg	(25,123)	197	799	996	681	837	1,916	2,737	6,171	(3,716)	(676)	(4,437)
2202	City of Dallas	(143,377)	1,123	4,082	5,205	3,885	4,779	10,934	8,683	28,281	(21,467)	3,160	(18,307)
2203	City of Rockaway Beach	(14,030)	110	3,479	3,589	380	468	1,070	-	1,918	(2,101)	3,724	1,623
2204	City of Burns	(7,910)	62	1,349	1,411	214	264	603	-	1,081	(1,184)	2,892	1,708
2205	City of Elgin	(1,218)	10	1,980	1,990	33	41	93	522	689	(182)	2,676	2,494

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2206	City of Weston	(2,979)	23	233	256	81	99	227	-	407	(446)	486	40
2207	City of Mill City	(5,322)	42	277	319	144	177	406	-	727	(797)	479	(318)
2208	City of Fairview	(28,966)	227	9,695	9,922	785	966	2,209	2,416	6,376	(4,337)	5,376	1,039
2209	City of Monroe	(5,947)	47	364	411	161	198	454	2,550	3,363	(890)	(873)	(1,763)
2210	City of Helix	(2,382)	19	401	420	65	79	182	1,021	1,347	(357)	(351)	(708)
2211	City of Jefferson	(15,002)	117	-	117	407	500	1,144	688	2,739	(2,246)	(697)	(2,943)
2212	Town of Lakeview	(23,388)	183	3,905	4,088	634	780	1,784	2,470	5,668	(3,502)	1,008	(2,494)
2213	City of Stanfield	(22,400)	175	-	175	607	747	1,708	2,126	5,188	(3,354)	(1,384)	(4,738)
2214	City of Yamhill	(12,817)	100	682	782	347	427	977	1,262	3,013	(1,919)	85	(1,834)
2215	City of Powers	-	-	144	144	-	-	-	-	-	-	282	282
2216	City of Brookings	(43,037)	337	-	337	1,166	1,435	3,282	3,143	9,026	(6,444)	3,501	(2,943)
2217	City of Sutherlin	(70,571)	553	-	553	1,912	2,352	5,382	5,593	15,239	(10,566)	618	(9,948)
2218	City of Prairie City	(5,657)	44	502	546	153	189	431	-	773	(847)	272	(575)
2219	City of Sheridan	(25,805)	202	317	519	699	860	1,968	242	3,769	(3,864)	862	(3,002)
2220	City of Garibaldi	(2,685)	21	1,924	1,945	73	90	205	351	719	(402)	2,178	1,776
2221	City of Sisters	(16,079)	126	40	166	436	536	1,226	1,202	3,400	(2,407)	1,376	(1,031)
2222	City of Jacksonville	(46,285)	362	734	1,096	1,254	1,543	3,530	9,358	15,685	(6,930)	(4,767)	(11,697)
2223	City of Cannon Beach	(67,911)	532	-	532	1,840	2,264	5,179	8,794	18,077	(10,168)	(2,182)	(12,350)
2224	City of Falls City	(3,405)	27	652	679	92	114	260	1,018	1,484	(510)	374	(136)
2225	City of Echo	(4,634)	36	1,331	1,367	126	154	353	-	633	(694)	917	223
2226	City of Hines	(4,572)	36	699	735	124	152	349	1,869	2,494	(684)	593	(91)
2228	City of Turner	(23,644)	185	-	185	641	788	1,803	2,788	6,020	(3,540)	(2,014)	(5,554)
2229	City of John Day	(9,965)	78	709	787	270	332	760	-	1,362	(1,492)	2,244	752
2231	City of Banks	(710)	6	2,180	2,186	19	24	54	-	97	(106)	2,550	2,444
2232	City of Joseph	-	-	503	503	-	-	-	-	-	-	726	726
2233	City of Lafayette	(20,317)	159	-	159	551	677	1,549	1,886	4,663	(3,042)	(1,253)	(4,295)
2234	City of Aumsville	(30,495)	239	-	239	826	1,016	2,670	2,670	6,838	(4,566)	(728)	(5,294)
2235	City of Amity	(8,530)	67	-	67	231	284	651	1,976	3,142	(1,277)	(779)	(2,056)
2236	City of Creswell	(30,891)	242	2,439	2,681	837	1,030	2,356	811	5,034	(4,625)	739	(3,886)
2237	City of Troutdale	(124,354)	974	-	974	3,370	4,145	9,484	19,236	36,235	(18,619)	(11,209)	(29,828)
2238	City of Warrenton	(75,451)	591	50	641	2,045	2,515	5,754	5,303	15,617	(11,297)	1,528	(9,769)
2240	City of Wilsonville	(249,534)	1,954	19,315	21,269	6,762	8,318	19,030	-	34,110	(37,361)	18,407	(18,954)
2241	City of Bay City	(11,921)	93	198	291	323	397	909	4,928	6,557	(1,785)	(1,310)	(3,095)
2242	City of Gaston	-	-	324	324	-	-	-	-	-	-	688	688
2244	City of Lakeside	(5,687)	45	316	361	154	190	434	727	1,505	(852)	347	(505)
2245	City of Dundee	(19,733)	155	457	612	535	658	1,505	-	2,698	(2,954)	449	(2,505)
2246	City of Merrill	(847)	7	2,162	2,169	23	28	65	-	116	(127)	1,161	1,034
2247	City of Malin	(8,318)	65	390	455	225	277	634	848	1,984	(1,245)	(941)	(2,186)
2248	City of Fossil	-	-	226	226	-	-	-	-	-	-	479	479
2249	City of Phoenix	(18,705)	146	1,904	2,050	507	624	1,427	1,793	4,351	(2,801)	3,175	374
2250	City of Gold Beach	(40,849)	320	1,169	1,489	1,107	1,362	3,115	3,413	8,997	(6,116)	(2,297)	(8,413)
2251	City of Rogue River	(21,894)	171	-	171	593	730	1,670	1,952	4,945	(3,278)	(655)	(3,933)
2252	City of Dayton	(12,697)	99	460	559	344	423	968	810	2,545	(1,901)	(20)	(1,921)
2253	Town of Butte Falls	(912)	7	-	7	25	30	70	391	516	(137)	191	54
2254	City of Shady Cove	-	-	324	324	-	-	-	-	-	-	1,242	1,242
2255	Town of Canyon City	(243)	2	182	184	7	8	19	104	138	(36)	647	611
2256	City of Jordan Valley	(4,229)	33	-	33	115	141	323	563	1,142	(633)	(472)	(1,105)
2257	City of Culver	(7,756)	61	-	61	210	259	591	1,016	2,076	(1,161)	(708)	(1,869)
2258	City of Adair Village	(2,376)	19	-	19	64	79	181	1,018	1,342	(356)	292	(64)
2260	City of Riddle	(10,278)	80	100	180	279	343	784	140	1,546	(1,539)	(79)	(1,618)
2261	City of Waldport	(29,112)	228	-	228	789	970	2,220	2,443	6,422	(4,359)	(1,258)	(5,617)
2262	City of Dufur	-	-	647	647	-	-	-	-	-	-	832	832
2263	City of La Grande	(53,220)	417	3,008	3,425	1,442	1,774	4,059	-	7,275	(7,968)	4,905	(3,063)
2264	City of Gervais	(26,738)	209	353	562	725	891	2,039	7,820	11,475	(4,003)	(3,755)	(7,758)
2265	City of Westfir	(1,305)	10	152	162	35	44	100	559	738	(195)	(28)	(223)
2266	City of Irrigon	(22,402)	175	1,775	1,950	607	747	1,708	2,400	5,462	(3,354)	(1,205)	(4,559)
2267	City of Independence	(71,717)	562	9,326	9,888	1,943	2,391	5,469	-	9,803	(10,738)	7,919	(2,819)
2268	City of Harrisburg	(15,203)	119	-	119	412	507	1,159	2,191	4,269	(2,276)	508	(1,768)
2269	City of Durham	-	-	255	255	-	-	-	-	-	-	556	556
2270	City of Lyons	(3,139)	25	-	25	85	105	239	542	971	(470)	(312)	(782)
2271	City of Columbia City	(10,601)	83	957	1,040	287	353	808	3,259	4,707	(1,587)	277	(1,310)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources				OPEB Expense / (Credit)				
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2272	City of Aurora	-	-	575	575	-	-	-	-	-	-	1,250	1,250
2273	City of Silverton	(86,640)	678	5,118	5,796	2,348	2,888	6,607	4,605	16,448	(12,972)	832	(12,140)
2274	City of Gold Hill	-	-	670	670	-	-	-	-	-	-	1,077	1,077
2275	City of Toledo	(141,407)	1,107	5,134	6,241	3,832	4,714	10,784	51,764	71,094	(21,172)	(25,559)	(46,731)
2276	City of Newport	(67,187)	526	4,284	4,810	1,821	2,240	5,124	-	9,185	(10,059)	4,993	(5,066)
2278	City of Springfield	(1,053,827)	8,251	61,634	69,885	28,558	35,127	80,368	71,459	215,512	(157,782)	(11,514)	(169,296)
2279	City of Keizer	(180,838)	1,416	1,976	3,392	4,901	6,028	13,791	6,344	31,064	(27,076)	6,190	(20,886)
2280	City of Winston	(26,847)	210	-	210	728	895	2,047	2,978	6,648	(4,020)	1,047	(2,973)
2281	City of Manzanita	(9,533)	75	1,149	1,224	258	318	727	809	2,112	(1,427)	1,861	434
2282	City of Eagle Point	(13,147)	103	2,204	2,307	356	438	1,003	414	2,211	(1,968)	2,214	246
2283	City of Maupin	-	-	3,236	3,236	-	-	-	-	-	-	2,681	2,681
2284	City of Halsey	(5,187)	41	204	245	141	173	396	-	710	(777)	447	(330)
2285	City of Veneta	(29,855)	234	-	234	809	995	2,277	1,770	5,851	(4,470)	(73)	(4,543)
2286	City of Millersburg	(10,096)	79	206	285	274	337	770	1,695	3,076	(1,512)	(517)	(2,029)
2287	City of King City	(12,298)	96	1,828	1,924	333	410	938	1,767	3,448	(1,841)	22	(1,819)
2288	City of Tualatin	(256,593)	2,009	-	2,009	6,953	8,553	19,569	32,940	68,015	(38,418)	2,024	(36,394)
2290	City of Molalla	(126,597)	991	-	991	3,431	4,220	9,655	15,983	33,289	(18,954)	(9,540)	(28,494)
2291	City of Florence	(102,701)	804	-	804	2,783	3,423	7,832	14,862	28,900	(15,377)	(5,082)	(20,459)
2292	City of North Bend	(131,520)	1,030	12,564	13,594	3,564	4,384	10,030	-	17,978	(19,691)	6,271	(13,420)
2293	City of Lowell	-	-	-	-	-	-	-	-	-	-	1,127	1,127
2294	City of Depoe Bay	(6,346)	50	829	879	172	212	484	-	868	(950)	2,376	1,426
2295	City of Tigard	(170,699)	1,337	10,527	11,864	4,626	5,690	13,018	10,329	33,663	(25,558)	4,864	(20,694)
2296	City of Happy Valley	(99,947)	783	517	1,300	2,708	3,332	7,622	4,834	18,496	(14,964)	3,429	(11,535)
2297	City of Rainier	(27,035)	212	2,441	2,653	733	901	2,062	337	4,033	(4,048)	952	(3,096)
2298	City of Lincoln City	(277,849)	2,176	5,221	7,397	7,530	9,262	21,190	49,480	87,462	(41,600)	(18,169)	(59,769)
2299	City of Dunes City	(2,456)	19	113	132	67	82	187	1,053	1,389	(368)	52	(316)
2300	City of Yachats	(6,375)	50	2,241	2,291	173	213	486	389	1,261	(955)	1,999	1,044
2301	City of Moro	-	-	222	222	-	-	-	-	-	-	478	478
2302	City of Mt. Vernon	(5,394)	42	-	42	146	180	411	279	1,016	(808)	(172)	(980)
2303	City of Woodburn	(215,766)	1,689	15,460	17,149	5,847	7,192	16,455	10,302	39,796	(32,305)	10,604	(21,701)
2304	City of Gladstone	(106,033)	830	959	1,789	2,873	3,534	8,086	2,957	17,450	(15,876)	667	(15,209)
2305	City of Elkton	(3,688)	29	185	214	100	123	281	304	808	(552)	(381)	(933)
2306	City of Imbler	-	-	55	55	-	-	-	-	-	-	75	75
2307	City of Yoncalla	(2,396)	19	879	898	65	80	183	-	328	(359)	775	416
2308	City of North Powder	(1,315)	10	142	152	36	44	100	564	744	(197)	(75)	(272)
2309	City of Gearhart	(26,899)	211	6,465	6,676	729	897	2,051	-	3,677	(4,027)	1,723	(2,304)
2501	Port of The Dalles	(9,585)	75	159	234	260	320	731	264	1,575	(1,435)	(512)	(1,947)
2507	Port of Astoria	(17,506)	137	2,462	2,599	474	584	1,335	-	2,393	(2,621)	5,950	3,329
2508	Multnomah Drainage	(74,487)	583	3,245	3,828	2,019	2,483	5,681	17,246	27,429	(11,152)	(5,881)	(17,033)
2510	Horsefly Irrigation District	-	-	172	172	-	-	-	-	-	-	402	402
2511	Grants Pass Irrigation District	(10,619)	83	688	771	288	354	810	4,552	6,004	(1,590)	(511)	(2,101)
2512	Port of Portland	(2,154,039)	16,866	31,047	47,913	58,373	71,800	164,273	135,848	430,294	(322,508)	6,739	(315,769)
2513	Port of Coos Bay	(40,126)	314	724	1,038	1,087	1,338	3,060	10,739	16,224	(6,008)	(733)	(6,741)
2515	Klamath County Fire District 1	(96,280)	754	14,950	15,704	2,609	3,209	7,343	2,820	15,981	(14,415)	14,766	351
2518	Clackamas County Housing Authority	(96,945)	759	12,543	13,302	2,627	3,231	7,393	5,563	18,814	(14,515)	(495)	(15,010)
2519	Home Forward	(557,588)	4,366	-	4,366	15,110	18,586	42,523	75,128	151,347	(83,483)	(33,419)	(116,902)
2521	League of Oregon Cities	(41,390)	324	6,474	6,798	1,122	1,380	3,156	11,165	16,823	(6,197)	1,879	(4,318)
2522	Lane Council of Governments	(178,432)	1,397	22,499	23,896	4,835	5,948	13,608	8,149	32,540	(26,715)	30,403	3,688
2526	Clatskanie PUD	(69,948)	548	-	548	1,896	2,332	5,334	15,404	24,966	(10,473)	113	(10,360)
2527	Deschutes Valley Water District	(67,644)	530	299	829	1,833	2,255	5,159	1,597	10,844	(10,128)	(2,991)	(13,119)
2528	Columbia River Fire & Rescue	(130,327)	1,020	13,838	14,858	3,532	4,344	9,939	3,947	21,762	(19,513)	5,498	(14,015)
2529	East Fork Irrigation District	(9,003)	70	2,167	2,237	244	300	687	713	1,944	(1,348)	412	(936)
2531	Oregon School Boards Association	(71,757)	562	9,766	10,328	1,945	2,392	5,472	-	9,809	(10,744)	10,774	30
2533	Owyhee Irrigation District	(19,755)	155	203	358	535	658	1,507	1,100	3,800	(2,958)	3,328	370
2536	Valley View Cemetery	(704)	6	87	93	19	23	54	-	96	(105)	166	61
2538	Clackamas Vector Control	-	-	693	693	-	-	-	-	-	-	1,460	1,460
2540	West Extension Irrigation District	(13,884)	109	704	813	376	463	1,059	4,471	6,369	(2,079)	(1,193)	(3,272)
2541	Jackson County Vector Control District	-	-	932	932	-	-	-	-	-	-	1,327	1,327
2542	Rainbow Water District	(12,190)	95	1,149	1,244	330	406	930	-	1,666	(1,825)	1,647	(178)
2545	Council of Governments	(69,858)	547	23,374	23,921	1,893	2,329	5,328	-	9,550	(10,459)	30,971	20,512
2549	Rogue River Fire District	(44,234)	346	2,428	2,774	1,199	1,474	3,373	1,459	7,505	(6,623)	(814)	(7,437)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2550	Nyssa Road Assessment District 2	(5,369)	42	175	217	146	179	409	74	808	(804)	231	(573)
2551	Sandy Fire Department	(54,276)	425	1,435	1,860	1,471	1,809	4,139	4,749	12,168	(8,126)	(2,528)	(10,654)
2552	Winston-Dillard Fire District	(29,870)	234	113	347	809	996	2,278	502	4,585	(4,472)	(687)	(5,159)
2553	Tangent Rural Fire Protection District	(4,890)	38	510	548	133	163	373	2,070	2,739	(732)	(436)	(1,168)
2555	Monroe Fire Department	(5,059)	40	409	449	137	169	386	196	888	(757)	(158)	(915)
2556	Jackson County Fire District 5	(93,342)	731	-	731	2,529	3,111	7,118	9,471	22,229	(13,975)	(4,423)	(18,398)
2557	Estacada Fire Department	(17,316)	136	2,127	2,263	469	577	1,321	7,423	9,790	(2,593)	2,225	(368)
2559	Keizer Fire Department	(48,514)	380	2,766	3,146	1,315	1,617	3,700	1,109	7,741	(7,264)	7,437	173
2561	Jefferson Rural Fire Protection District	(26,084)	204	992	1,196	707	869	1,989	6,882	10,447	(3,905)	(3,783)	(7,688)
2562	WyEast Fire District	(3,568)	28	233	261	97	119	272	384	872	(534)	7	(527)
2563	Central Oregon Irrigation District	(28,831)	226	13,156	13,382	781	961	2,199	-	3,941	(4,317)	8,430	4,113
2564	Illinois Valley Fire District	(6,968)	55	139	194	189	232	531	-	952	(1,043)	1,719	676
2567	Charleston Rural Fire Protection District	(8,178)	64	1,843	1,907	222	273	624	616	1,735	(1,224)	(220)	(1,444)
2568	Molalla Rural Fire Protection District 73	(58,196)	456	5,912	6,368	1,577	1,940	4,438	5,764	13,719	(8,713)	(2,154)	(10,867)
2569	Central Oregon Intergovernmental Council	(140,940)	1,104	-	1,104	3,819	4,698	10,748	37,996	57,261	(21,102)	(11,912)	(33,014)
2570	Port of St Helens	(861)	7	2,628	2,635	23	29	66	369	487	(129)	5,381	5,252
2571	Crystal Springs Water District	(10,549)	83	238	321	286	352	805	422	1,865	(1,579)	730	(849)
2572	Local Government Personnel Institute	-	-	-	-	-	-	-	-	-	-	156	156
2575	Jefferson County Rural Fire Protection District 1	(4,589)	36	1,011	1,047	124	153	350	-	627	(687)	1,467	780
2576	Depoe Bay Rural Fire Protection District	-	-	3,084	3,084	-	-	-	-	-	-	5,198	5,198
2579	La Pine Rural Fire Protection District	(82,679)	647	-	647	2,241	2,756	6,305	3,659	14,961	(12,379)	(1,841)	(14,220)
2580	Marion County Fire District 1	(209,427)	1,640	-	1,640	5,675	6,981	15,971	25,267	53,894	(31,356)	(16,029)	(47,385)
2581	Port of Umatilla	(13,219)	104	291	395	358	441	1,008	845	2,652	(1,979)	(1,307)	(3,286)
2582	Talent Irrigation District	(24,073)	188	8,282	8,470	652	802	1,836	2,990	6,280	(3,604)	1,449	(2,155)
2585	Rogue River Valley Irrigation District	(11,878)	93	-	93	322	396	906	604	2,228	(1,778)	(374)	(2,152)
2587	Tualatin Valley Irrigation District	(7,072)	55	-	55	192	236	539	1,233	2,200	(1,059)	(135)	(1,194)
2588	Clatskanie Rural Fire Protection District	(21,269)	167	2,478	2,645	576	709	1,622	2,907	2,907	(3,184)	3,136	(48)
2589	West Slope Water District	(12,411)	97	2,724	2,821	336	414	946	1,661	3,357	(1,858)	1,104	(754)
2590	Redmond Fire & Rescue	(182,636)	1,430	39,871	41,301	4,949	6,088	13,928	22,797	47,762	(27,345)	2,795	(24,550)
2592	Medford Irrigation District	(10,266)	80	-	80	278	342	783	1,225	2,628	(1,537)	(1)	(1,538)
2594	Metro	(1,816,657)	14,224	-	14,224	49,230	60,555	138,543	209,329	457,657	(271,994)	(13,842)	(285,836)
2595	Canby Fire District	(73,046)	572	1,383	1,955	1,980	2,435	5,571	12,409	22,395	(10,937)	(3,717)	(14,654)
2596	Bend Parks & Recreation	(153,134)	1,199	16,542	17,741	4,150	5,104	11,678	-	20,932	(22,928)	25,248	2,320
2597	Mapleton Water District	-	-	2,015	2,015	-	-	-	368	-	-	887	887
2598	Marion County Housing Authority	(9,924)	78	1,764	1,842	269	331	757	-	1,357	(1,486)	2,885	1,399
2599	South Suburban Sanitary District	(13,531)	106	2,271	2,377	367	451	1,032	510	2,360	(2,026)	2,434	408
2600	Winston-Dillard Water District	(7,706)	60	2,077	2,137	209	257	588	583	1,637	(1,154)	1,280	126
2601	Baker Valley Irrigation District	(3,467)	27	287	314	94	116	264	302	776	(519)	(170)	(689)
2602	Aumsville Rural Fire Protection District	(7,839)	61	820	881	212	261	598	3,361	4,432	(1,174)	(854)	(2,028)
2603	Corbett Water District	(3,168)	25	670	695	86	106	242	1,358	1,792	(474)	382	(92)
2604	Netarts-Oceanside Sanitary District	(13,275)	104	313	417	360	443	1,012	153	1,968	(1,988)	34	(1,954)
2605	Scio Fire District	(15,971)	125	-	125	433	532	1,218	3,906	6,089	(2,391)	(3,010)	(5,401)
2606	West Valley Housing Authority	(27,754)	217	6,051	6,268	752	925	2,117	-	3,794	(4,155)	1,906	(2,249)
2607	Hoodland Fire District 74	(23,586)	185	4,991	5,176	639	786	1,799	1,816	5,040	(3,531)	4,287	756
2608	Gaston Rural Fire Protection District	(879)	7	396	403	24	29	67	377	497	(132)	531	399
2610	Turner Fire District	(13,678)	107	1,482	1,589	371	456	1,043	5,085	6,955	(2,048)	(690)	(2,738)
2612	Community Services Consortium	(156,392)	1,225	-	1,225	4,238	5,213	11,927	29,827	51,205	(23,415)	(12,709)	(36,124)
2613	Polk Soil & Water Conservation District	(1,191)	9	646	655	32	40	91	511	674	(178)	828	650
2617	Clean Water Services	(907,959)	7,109	-	7,109	24,605	30,265	69,244	85,176	209,290	(135,942)	962	(134,980)
2618	Estacada Cemetery District	-	-	366	366	-	-	-	-	-	-	386	386
2620	Jackson County Fire District 4	(4,313)	34	289	323	117	144	329	1,849	2,439	(646)	1,530	884
2623	Evans Valley Fire District 6	-	-	278	278	-	-	-	-	-	-	543	543
2624	Klamath Vector Control	-	-	251	251	-	-	-	-	-	-	526	526
2625	Port of Newport	(42,199)	330	-	330	1,144	1,407	3,218	8,072	13,841	(6,318)	(4,510)	(10,828)
2626	Tillamook Peoples Utility District	(290,383)	2,274	3,549	5,823	7,869	9,679	22,145	28,067	67,760	(43,477)	(9,216)	(52,693)
2628	McKenzie Fire and Rescue	(11,058)	87	1,000	1,087	300	369	843	-	1,512	(1,656)	1,245	(411)
2630	Sheridan Fire District	(4,371)	34	1,507	1,541	118	146	333	1,874	2,471	(654)	856	202
2631	Arch Cape Water-Sanitary District	(5,715)	45	305	350	155	190	436	428	1,209	(856)	(295)	(1,151)
2633	Port of Cascade Locks	(18,251)	143	927	1,070	495	608	1,392	5,406	7,901	(2,733)	(641)	(3,374)
2637	Northeast Oregon Housing Authority	(5,150)	40	1,983	2,023	140	172	393	1,604	2,309	(771)	3,956	3,185
2638	North Douglas County Fire and EMS	(14,754)	116	-	116	400	492	1,125	1,220	3,237	(2,209)	(900)	(3,109)

Oregon Public Employees Retirement System
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 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2641	Suburban East Salem Water District	(16,569)	130	502	632	449	552	1,264	745	3,010	(2,481)	(910)	(3,391)
2642	Dexter Rural Fire Protection District	-	-	234	234	-	-	-	-	-	-	482	482
2643	Sweet Home Cemetery	(3,394)	27	185	212	92	113	259	28	492	(508)	266	(242)
2644	Lakeside Water District	(7,643)	60	357	417	207	255	583	-	1,045	(1,144)	(37)	(1,181)
2645	Chiloquin Agency Lake Rural Fire Protection District	(5,358)	42	-	42	145	179	409	678	1,411	(802)	339	(463)
2646	Keno Rural Fire Protection District	(14,132)	111	-	111	383	471	1,078	6,059	7,991	(2,116)	(3,944)	(6,060)
2647	Crooked River Ranch Rural Fire Protection District	(139)	1	663	664	4	5	11	8	28	(21)	2,057	2,036
2648	Black Butte Ranch Rural Fire Protection District	(31,206)	244	1,798	2,042	846	1,040	2,380	13,378	17,644	(4,672)	(5,095)	(9,767)
2649	Colton Fire Department	(756)	6	1,921	1,927	20	25	58	-	103	(113)	895	782
2651	Imbler Rural Fire Protection District	-	-	183	183	-	-	-	-	-	-	169	169
2652	The Oregon Consortium	-	-	-	-	-	-	-	-	-	-	-	-
2653	Umatilla Fire Department	(4,995)	39	12	51	135	166	381	154	836	(748)	44	(704)
2657	Mid-Willamette Valley Senior Service Agency	(187,420)	1,467	23,490	24,957	5,079	6,247	14,293	-	25,619	(28,061)	44,351	16,290
2659	Silverton Fire District	(26,022)	204	2,563	2,767	705	867	1,984	1,089	4,645	(3,896)	(1,578)	(5,474)
2660	Tualatin Valley Fire & Rescue	(2,348,544)	18,389	-	18,389	63,644	78,284	179,107	282,430	603,465	(351,630)	(150,282)	(501,912)
2663	Metropolitan Area Communications Commission	(8,039)	63	1,169	1,232	218	268	613	3,446	4,545	(1,204)	1,715	511
2664	Applegate Valley Rural Fire Protection District 9	(15,280)	120	-	120	414	509	1,165	1,389	3,477	(2,288)	(176)	(2,464)
2669	Roseburg Urban Sanitary Authority	(37,824)	296	545	841	1,025	1,261	2,885	911	6,082	(5,663)	(1,024)	(6,687)
2671	Columbia 911 Communications District	(31,817)	249	3,046	3,295	862	1,061	2,426	1,262	5,611	(4,764)	2,025	(2,739)
2672	Rockwood Water PUD	(46,571)	365	-	365	1,262	1,552	3,552	3,030	9,396	(6,973)	(93)	(7,066)
2673	Port Orford Library	(2,797)	22	106	128	76	93	213	64	446	(419)	(24)	(443)
2674	Nestucca Rural Fire District	(6,125)	48	375	423	166	204	467	-	837	(917)	776	(141)
2676	Woodburn Fire District	(97,800)	766	6,784	7,550	2,650	3,260	7,459	1,744	15,113	(14,643)	(5,626)	(20,269)
2678	Central Oregon Regional Housing Authority	(31,507)	247	258	505	854	1,050	2,403	9,212	13,519	(4,717)	(3,110)	(7,827)
2679	Columbia River Public Utility District	(124,349)	974	-	974	3,370	4,145	9,483	12,205	29,203	(18,618)	(3,526)	(22,144)
2681	Cloverdale Rural Fire Protection District	(9,147)	72	-	72	248	305	698	571	1,822	(1,370)	(818)	(2,188)
2684	Parkdale Fire District	(7,562)	59	-	59	205	252	577	751	1,785	(1,132)	(722)	(1,854)
2685	Oregon Community College Association	(11,282)	88	1,248	1,336	306	376	860	-	1,542	(1,689)	1,237	(452)
2686	Weston Cemetery	-	-	59	59	-	-	-	-	-	-	90	90
2687	Columbia Drainage Vector Control District	(5,582)	44	948	992	151	186	426	-	763	(836)	520	(316)
2688	Polk County Fire District 1	(47,466)	372	787	1,159	1,286	1,582	3,620	1,320	7,808	(7,107)	(474)	(7,581)
2689	Redmond Area Park & Recreation District	(17,111)	134	1,619	1,753	464	570	1,305	2,778	5,117	(2,562)	1,041	(1,521)
2692	Siuslaw Public Library	(10,668)	84	498	582	289	356	814	21	1,480	(1,597)	545	(1,052)
2693	City-County Insurance Services	(167,161)	1,309	4,109	5,418	4,530	5,572	12,748	389	23,239	(25,028)	10,839	(14,189)
2694	Philomath Fire Department	(3,223)	25	1,122	1,147	87	107	246	1,382	1,822	(483)	1,710	1,227
2695	Washington County Consolidated Communications Agency	(185,936)	1,456	-	1,456	5,039	6,198	14,180	15,440	40,857	(27,839)	864	(26,975)
2696	Stayton Fire District	(30,986)	243	287	530	840	1,033	2,363	1,671	5,907	(4,639)	(2,538)	(7,177)
2698	Halsey Shedd Rural Fire Protection District	(1,565)	12	218	230	42	52	119	-	213	(234)	591	357
2699	Chetco Library Board	(4,326)	34	179	213	117	144	330	16	607	(648)	579	(69)
2700	Lowell Rural Fire Protection District	(840)	7	231	238	23	28	64	-	115	(126)	581	455
2701	Sisters-Camp Sherman Rural Fire Protection District	(49,758)	390	-	390	1,348	1,659	3,795	10,661	17,463	(7,450)	(5,214)	(12,664)
2702	Banks Fire District 13	(3,892)	30	1,216	1,246	105	130	297	-	532	(583)	1,882	1,299
2704	Clatsop County 4-H District	(4,862)	38	-	38	132	162	371	2,084	2,749	(728)	(1,390)	(2,118)
2705	Lebanon Fire District	(100,398)	786	2,394	3,180	2,721	3,347	7,657	9,616	23,341	(15,032)	248	(14,784)
2707	Clatskanie Library	(142)	1	712	713	4	5	11	-	20	(21)	643	622
2709	Scappoose Public Library	-	-	428	428	-	-	-	-	-	-	881	881
2710	Klamath County Emergency Communications District	(39,980)	313	-	313	1,083	1,333	3,049	9,479	14,944	(5,986)	(5,505)	(11,491)
2712	Jefferson County EMS	(9,915)	78	1,129	1,207	330	269	756	684	2,039	(1,484)	1,698	214
2713	Port of Tillamook Bay	(29,262)	229	-	229	793	975	2,232	8,849	12,849	(4,381)	(3,423)	(7,804)
2714	Winchester Bay Sanitary District	(5,116)	40	197	237	139	171	390	118	818	(766)	(126)	(892)
2715	Jackson County Fire District 3	(228,944)	1,793	23,244	25,037	6,204	7,631	17,460	17,469	48,764	(34,278)	1,199	(33,079)
2716	Neskowin Water District	(46)	-	519	519	1	2	4	20	27	(7)	1,090	1,083
2717	Ice Fountain Water District	(9,636)	75	1,676	1,751	261	321	735	1,193	2,510	(1,443)	349	(1,094)
2718	Curry Library	-	-	1,044	1,044	-	-	-	-	-	-	1,030	1,030
2721	Klamath Housing Authority	(10,506)	82	931	1,013	285	350	801	-	1,436	(1,573)	1,482	(91)
2722	Tillamook 9-1-1	(10,630)	83	1,232	1,315	288	354	811	-	1,453	(1,592)	2,045	453
2724	Nehalem Bay Wastewater Agency	(8,779)	69	1,100	1,169	238	293	670	3,763	4,964	(1,314)	58	(1,256)
2725	West Valley Fire District	-	-	5,869	5,869	-	-	-	-	-	-	4,971	4,971
2726	Yamhill Communications Agency	(15,521)	122	1,256	1,378	421	517	1,184	332	2,454	(2,324)	2,174	(150)
2728	Baker County Library District	(15,836)	124	-	124	429	528	1,208	5,310	7,475	(2,371)	(1,549)	(3,920)
2729	Douglas County Fire District 2	(82,640)	647	26,099	26,746	2,239	2,755	6,302	1,231	12,527	(12,373)	16,818	4,445

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 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2731	Canby Utility Board	(19,487)	153	4,903	5,056	528	650	1,486	-	2,664	(2,918)	7,294	4,376
2732	Umatilla County Special Library District	(6,586)	52	18	70	178	220	502	1,199	2,099	(986)	(672)	(1,658)
2733	Wiard Memorial Park District	-	-	-	-	-	-	-	-	-	-	-	-
2734	Seal Rock Water District	(18,811)	147	-	147	510	627	1,435	1,539	4,111	(2,816)	(867)	(3,683)
2739	Scappoose Rural Fire Protection District	(59,550)	466	4,609	5,075	1,614	1,985	4,541	1,576	9,716	(8,916)	2,110	(6,806)
2740	Neskowin Regional Sanitary Authority	-	-	340	340	-	-	-	-	-	-	1,012	1,012
2741	Port of Garibaldi	(7,675)	60	16,566	16,626	208	256	585	-	1,049	(1,149)	6,072	4,923
2742	Amity Fire District	(1,038)	8	1,500	1,508	28	35	79	445	587	(155)	898	743
2743	Douglas Soil & Water Conservation District	(308)	2	3,860	3,862	8	10	23	-	41	(46)	2,555	2,509
2745	Clackamas County Fire District	(641,018)	5,019	44,914	49,933	17,371	21,367	48,886	22,081	109,705	(95,975)	64,829	(31,146)
2747	Salem Housing Authority	(65,380)	512	-	512	1,772	2,179	4,986	1,777	10,714	(9,789)	641	(9,148)
2749	Black Butte Ranch Police	(30,534)	239	1,030	1,269	827	1,018	2,329	8,335	12,509	(4,572)	(4,718)	(9,290)
2752	Mist-Birkenfeld Rural Fire Protection District	(2,656)	21	1,467	1,488	72	89	203	368	732	(398)	913	515
2753	Linn-Benton Housing Authority	(58,931)	461	3,178	3,639	1,597	1,964	4,494	3,461	11,516	(8,823)	(2,941)	(11,764)
2754	Western Lane Ambulance District	(46,057)	361	-	361	1,248	1,535	3,512	1,198	7,493	(6,896)	1,267	(5,629)
2757	City of Stayton	(35,728)	280	-	280	968	1,191	2,725	2,019	6,903	(5,349)	(1,483)	(6,832)
2758	Mohawk Valley Rural Fire District	-	-	437	437	-	-	-	-	-	-	1,023	1,023
2760	Knappa Svensen Burnside Rural Fire Protection District	(7,903)	62	-	62	214	263	603	1,092	2,172	(1,183)	(946)	(2,129)
2761	Clackamas River Water	(104,777)	820	3,443	4,263	2,839	3,493	7,991	2,277	16,600	(15,687)	134	(15,553)
2763	Junction City Fire Department	(11,383)	89	-	89	308	379	868	3,463	5,018	(1,704)	(1,323)	(3,027)
2765	Green Sanitary	(1,747)	14	9,234	9,248	47	58	133	1,515	1,753	(262)	3,771	3,509
2766	Southwest Lincoln County Water District	(11,593)	91	421	512	314	386	884	151	1,735	(1,736)	(276)	(2,012)
2767	Springfield Utility Board	-	-	-	-	-	-	-	-	-	-	-	-
2768	Lake County Library District	(2,954)	23	1,283	1,306	80	98	225	1,267	1,670	(442)	387	(55)
2771	Harbor Water PUD	(8,091)	63	-	63	219	270	617	219	1,325	(1,211)	375	(836)
2772	Umatilla County Soil & Water District	-	-	-	-	-	-	-	-	-	-	547	547
2773	Housing Authority of Jackson County	(88,787)	695	3,147	3,842	2,406	2,960	6,771	7,730	19,867	(13,293)	(61)	(13,354)
2774	Oregon Trail Library District	(142)	1	334	335	4	5	11	61	81	(21)	988	967
2776	Rainier Cemetery District	-	-	130	130	-	-	-	-	-	-	275	275
2777	City of Newberg	(147,927)	1,158	16,834	17,992	4,009	4,931	11,281	-	20,221	(22,148)	11,881	(10,267)
2778	Mulino Water District 23	(5,394)	42	295	337	146	180	411	423	1,160	(808)	(501)	(1,309)
2779	Brownsville Rural Fire Protection District	(9,114)	71	-	71	247	304	695	1,591	2,837	(1,365)	(1,345)	(2,710)
2780	Nehalem Bay Health District	-	-	204	204	-	-	-	-	-	-	262	262
2781	North Bend Coos-Curry Housing Authority	(9,218)	72	-	72	250	307	703	3,952	5,212	(1,380)	(284)	(1,664)
2782	Millington Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	239	239
2783	Tillamook Fire District	(12,125)	95	128	223	329	404	925	414	2,072	(1,815)	(521)	(2,336)
2784	Eisenschmidt Pool	(11,440)	90	-	90	310	381	872	850	2,413	(1,713)	(819)	(2,532)
2785	Fern Ridge Community Library	(5,817)	46	-	46	158	194	444	1,672	2,468	(871)	(365)	(1,236)
2786	Seal Rock Rural Fire Protection District	(490)	4	466	470	13	16	37	210	276	(73)	700	627
2788	Port of Hood River	(41,173)	322	578	900	1,116	1,372	3,140	4,237	9,865	(6,164)	(112)	(6,276)
2789	Farmers Irrigation District	(10,425)	82	229	311	283	347	795	53	1,478	(1,561)	990	(571)
2790	Silver Falls Library District	(12,185)	95	843	938	330	406	929	-	1,665	(1,824)	1,080	(744)
2792	North Wasco County Parks and Recreation District	(5,575)	44	2,828	2,872	151	186	425	598	1,360	(835)	1,071	236
2793	North Lincoln Fire & Rescue District 1	(24,355)	191	1,539	1,730	660	812	1,857	1,959	5,288	(3,647)	3,500	(147)
2794	Siuslaw Rural Fire Protection District 1	-	-	1,735	1,735	-	-	-	-	-	-	4,198	4,198
2796	West Side Rural Fire Protection District	(9,520)	75	539	614	258	317	726	1,092	2,393	(1,425)	(751)	(2,176)
2797	Vernonia Fire	(2,034)	16	158	174	55	68	155	-	278	(304)	392	88
2798	Fairview Water District	(772)	6	233	239	21	26	59	331	437	(116)	273	157
2799	Sublimity Fire District	(3,264)	26	1,331	1,357	88	109	249	426	872	(489)	434	(55)
2801	Coburg Rural Fire Protection District	(9,600)	75	152	227	260	320	732	501	1,813	(1,437)	(376)	(1,813)
2802	Rural Road Assessment District 3	-	-	508	508	-	-	-	-	-	-	1,073	1,073
2803	Southwestern Polk County Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	2	2
2804	Aurora Rural Fire Protection District	(12,746)	100	-	100	345	425	972	2,840	4,582	(1,908)	(1,207)	(3,115)
2806	Multnomah County Rural Fire Protection District 14	-	-	65	65	-	-	-	-	-	-	123	123
2809	Juntura Road District 4	-	-	593	593	-	-	-	-	-	-	280	280
2810	Sutherlin Water Control District	-	-	223	223	-	-	-	-	-	-	473	473
2811	Mid-Columbia Center For Living	(31,618)	248	17,624	17,872	857	1,054	2,411	-	4,322	(4,734)	31,368	26,634
2814	The Job Council	(11,326)	89	-	89	307	378	864	4,855	6,404	(1,696)	(3,237)	(4,933)
2816	Odell Sanitary District	(5,407)	42	947	989	147	180	412	368	1,107	(810)	624	(186)
2817	Wickiup Water District	(6,680)	52	-	52	181	223	509	2,864	3,777	(1,000)	(1,548)	(2,548)
2818	Netarts Water District	(4,586)	36	341	377	124	153	350	-	627	(687)	280	(407)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources		Deferred Inflows of Resources					OPEB Expense / (Credit)			
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2819	Harrisburg Fire and Rescue	(2,188)	17	244	261	59	73	167	357	656	(328)	406	78
2820	Central Oregon Coast Fire & Rescue District	-	-	707	707	-	-	-	-	-	-	1,491	1,491
2821	Tillamook County Soil and Water Conservation District	(8,590)	67	691	758	233	286	655	383	1,557	(1,286)	(145)	(1,431)
2822	Deschutes County Rural Fire Protection District 2	(9,186)	72	-	72	249	306	701	3,938	5,194	(1,375)	(2,590)	(3,965)
2823	Lyons Fire District	(922)	7	312	319	25	31	70	395	521	(138)	144	6
2824	Glide Fire Department	(571)	4	344	348	15	19	44	-	78	(85)	500	415
2825	Northern Oregon Corrections	(86,606)	678	29,776	30,454	2,347	2,887	6,605	8,548	20,387	(12,967)	9,515	(3,452)
2826	Wasco County Soil-Water Conservation District	(20,204)	158	-	158	548	673	1,541	2,748	5,510	(3,025)	(1,988)	(5,013)
2828	Deschutes Public Library District	(126,497)	990	5,880	6,870	3,428	4,217	9,647	676	17,968	(18,939)	5,353	(13,586)
2829	Hubbard Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	284	284
2830	Netarts-OceanSide Rural Fire Protection District	(1,993)	16	842	858	54	66	152	-	272	(298)	1,000	702
2833	Boardman Rural Fire Protection District	-	-	472	472	-	-	-	-	-	-	3,106	3,106
2834	Crescent Rural Fire Protection District	(7,401)	58	-	58	201	247	564	3,173	4,185	(1,108)	(1,007)	(2,115)
2835	North Clackamas County Water Commission	-	-	925	925	-	-	-	-	-	-	1,736	1,736
2837	NORCOM	(33,475)	262	1,832	2,094	907	1,116	2,553	-	4,576	(5,012)	2,501	(2,511)
2838	High Desert Parks & Recreation District	(4,327)	34	283	317	117	144	330	1,835	2,426	(648)	(989)	(1,637)
2839	North Morrow Vector Control District	(11,974)	94	467	561	324	399	913	1,026	2,662	(1,793)	(1,269)	(3,062)
2840	Cannon Beach Rural Fire Protection District	(8,498)	67	-	67	230	283	648	741	1,902	(1,272)	(771)	(2,043)
2841	Jefferson County Soil & Water Conservation District	(5,449)	43	631	674	148	182	416	495	1,241	(816)	-	(816)
2842	Tualatin Valley Water District	(317,946)	2,489	12,129	14,618	8,616	10,598	24,247	23,019	66,840	(47,604)	1,207	(46,397)
2843	Yachats Rural Fire Protection District	(8,192)	64	1,047	1,111	222	273	625	-	1,120	(1,227)	1,265	38
2844	Crook County Rural Fire Protection District 1	(45,749)	358	2,610	2,968	1,240	1,525	3,489	6,107	12,361	(6,850)	1,892	(4,958)
2845	Sunrise Water Authority	(33,235)	260	-	260	901	1,108	2,535	3,937	8,481	(4,976)	2,014	(2,962)
2846	Jefferson County Library District	(538)	4	897	901	15	18	41	97	171	(80)	980	900
2847	Sweet Home Fire and Ambulance District	(29,451)	231	2,800	3,031	798	982	2,246	475	4,501	(4,410)	1,881	(2,529)
2849	Lebanon Aquatic District	(2,197)	17	964	981	60	73	168	-	301	(329)	1,035	706
2850	Lake County 4-H & Extension Service	-	-	-	-	-	-	-	-	-	-	-	-
2851	East Umatilla County Rural Fire Protection District	-	-	123	123	-	-	-	-	-	-	259	259
2852	Ochoco Irrigation District	(9,763)	76	-	76	265	325	745	1,184	2,519	(1,462)	380	(1,082)
2853	Mill City Rural Fire Protection District	(4,681)	37	98	135	127	156	357	297	937	(701)	(484)	(1,185)
2855	Harney Hospital	(238,089)	1,864	8,260	10,124	6,452	7,936	18,157	69,385	101,930	(35,647)	(8,297)	(43,944)
2857	Sunriver Service District	(87,427)	685	-	685	2,369	2,914	6,667	13,318	25,268	(13,090)	(8,024)	(21,114)
2858	Nesika Beach-Ophir Water District	(68)	1	616	617	2	2	5	-	9	(10)	652	642
2859	South Lane County Fire and Rescue	(38,013)	298	3,312	3,610	1,030	1,267	2,899	-	5,196	(5,691)	6,013	322
2860	Coos County Airport District	(16,948)	133	-	133	459	565	1,292	1,628	3,944	(2,537)	(212)	(2,749)
2861	Mt Angel Fire District	(3,902)	31	224	255	106	130	298	186	720	(584)	(226)	(810)
2864	Tri-City Water and Sanitary Authority	-	-	1,206	1,206	-	-	-	-	-	-	2,360	2,360
2865	Tri-County Cooperative Weed Management Area	(1,792)	14	423	437	49	60	137	768	1,014	(268)	197	(71)
2867	West Multnomah Soil and Water Conservation District	(15,734)	123	-	123	426	524	1,200	807	2,957	(2,356)	824	(1,532)
2869	Nehalem Bay Fire & Rescue	-	-	835	835	-	-	-	-	-	-	1,572	1,572
2870	Clackamas River Water Providers	(8,071)	63	332	395	219	269	615	370	1,473	(1,208)	(345)	(1,553)
2873	Mosier Fire District	(4,823)	38	124	162	131	161	368	521	1,181	(722)	(563)	(1,285)
2874	Umatilla-Morrow Radio and Data District	(16,806)	132	262	394	455	560	1,282	1,642	3,939	(2,516)	(1,801)	(4,317)
2876	Oregon Municipal Electric Utilities Association	-	-	321	321	-	-	-	-	-	-	692	692
2877	Mid-Columbia Fire and Rescue V1-801	(16,419)	129	5,724	5,853	445	547	1,252	7,039	9,283	(2,458)	7,174	4,716
2878	Yamhill Fire Protection District	(397)	3	147	150	11	13	30	50	104	(60)	306	246
2879	LaGrande Rural Fire Protection District	(88,401)	692	200	892	2,396	2,947	6,742	37,897	49,982	(13,236)	(25,130)	(38,366)
2880	Oregon Health & Science University	(11,743,138)	91,947	-	91,947	318,230	391,433	895,565	975,537	2,580,765	(1,758,212)	(439,619)	(2,197,831)
2881	Lake Chinook Fire and Rescue District	(1,914)	15	108	123	52	64	146	820	1,082	(287)	(294)	(581)
2883	Lane Fire Authority	(68,371)	535	5,566	6,101	1,853	2,279	5,214	4,936	14,282	(10,237)	6,667	(3,570)
2884	North Central Public Health District	(10,690)	84	1,645	1,729	290	356	815	-	1,461	(1,600)	5,427	3,827
2885	Siletz Rural Fire Protection District	-	-	508	508	-	-	-	-	-	-	646	646
2886	Idanha-Detroit Rural Fire Protection District	(831)	7	-	7	23	28	63	356	470	(124)	473	349
2887	Umatilla County Fire District #1	(81,542)	638	3,751	4,389	2,210	2,718	6,219	2,310	13,457	(12,209)	6,425	(5,784)
2888	Oak Lodge Water Services District	(53,879)	422	9,279	9,701	1,460	1,796	4,109	-	7,365	(8,067)	8,138	71
2889	Mid-valley Behavioral Care Network	-	-	3,124	3,124	-	-	-	-	-	-	6,232	6,232
2890	Central Cascades Fire & EMS	-	-	-	-	-	-	-	-	-	-	65	65
2891	Grant County Emergency Communications Agency	(4,879)	38	295	333	132	163	372	-	667	(731)	(180)	(911)
2892	Lake Health District	-	-	1,265	1,265	-	-	-	-	-	-	714	714
2893	Pleasant Hill Goshen Fire & Rescue	-	-	20,115	20,115	-	-	-	5,155	5,155	-	5,598	5,598
2894	Greater Toledo Pool Recreation District	-	-	-	-	-	-	-	-	-	-	23	23

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			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
2895	Western Lane Fire and EMS Authority	(8,478)	66	416	482	230	283	647	1,161	2,321	(1,269)	(1,555)	(2,824)
2900	Clatsop Community College	(162,010)	1,269	6,793	8,062	4,390	5,400	12,355	2,347	24,492	(24,257)	10,178	(14,079)
2901	Blue Mountain Community College	(270,723)	2,120	29,735	31,855	7,336	9,024	20,646	13,396	50,402	(40,533)	22,050	(18,483)
2902	Treasure Valley Community College	(162,984)	1,276	37,249	38,525	4,417	5,433	12,430	2,202	24,482	(24,402)	27,194	2,792
2903	Umpqua Community College	(169,031)	1,323	18,161	19,484	4,581	5,634	12,891	6,183	29,289	(25,308)	31,554	6,246
2904	Lane Community College	(1,491,934)	11,682	89,381	101,063	40,430	49,731	113,779	83,561	287,501	(223,376)	1,715	(221,661)
2905	Mt Hood Community College	(770,199)	6,031	424,350	430,381	20,872	25,673	58,738	-	105,283	(115,316)	237,810	122,494
2906	Klamath Community College	(114,450)	896	38,087	38,983	3,102	3,815	8,728	49,064	64,709	(17,136)	19,942	2,806
2908	Clackamas Community College	(627,783)	4,915	166,234	171,149	17,012	20,926	47,876	8,826	94,640	(93,993)	108,943	14,950
2910	Linn-Benton Community College	(877,278)	6,869	22,790	29,659	23,774	29,242	66,904	100,861	220,781	(131,348)	(13,256)	(144,604)
2918	Portland Community College	(3,132,069)	24,524	39,473	63,997	84,877	104,401	238,860	125,234	553,372	(468,941)	131,820	(337,121)
2919	Chemeketa Community College	(1,444,198)	11,308	35,044	46,352	39,137	48,139	110,139	-	197,415	(216,229)	48,638	(167,591)
2922	Rogue Community College	(469,963)	3,680	52,494	56,174	12,736	15,665	35,841	-	64,242	(70,364)	50,369	(19,995)
2995	Oregon Coast Community College	-	-	23,661	23,661	-	-	-	-	-	-	19,911	19,911
2996	Columbia Gorge Community College	(67,904)	532	17,626	18,158	1,840	2,263	5,179	-	9,282	(10,167)	20,333	10,166
2997	Tillamook Bay Community College	(27,504)	215	2,569	2,784	745	917	2,098	2,471	6,231	(4,118)	5,860	1,742
2998	Southwestern Community College	(193,718)	1,517	25,824	27,341	5,250	6,457	14,773	-	26,480	(29,004)	35,399	6,395
2999	Central Oregon Community College	(360,016)	2,819	38,294	41,113	9,756	12,000	27,456	-	49,212	(53,902)	71,538	17,636
3003	Baker School District 5J	(349,954)	2,740	35,932	38,672	9,483	11,665	26,688	11,527	59,363	(52,396)	11,441	(40,955)
3008	Huntington School District 16J	(13,151)	103	-	103	356	438	1,003	2,671	4,468	(1,969)	(143)	(2,112)
3016	Burnt River High School	(10,639)	83	-	83	288	355	811	2,511	3,965	(1,593)	(241)	(1,834)
3027	Pine-Eagle School District 61	(34,701)	272	6,837	7,109	940	1,157	2,646	-	4,743	(5,195)	5,210	15
3037	Alsea School	(58,521)	458	4,217	4,675	1,586	1,951	4,463	1,795	9,795	(8,762)	(1,706)	(10,468)
3039	Corvallis School District 509J	(1,076,687)	8,430	199,214	207,644	29,177	35,889	82,111	-	147,177	(161,204)	112,691	(48,513)
3043	Philomath School District 17J	(289,163)	2,264	33,398	35,662	7,836	9,639	22,052	-	39,527	(43,294)	12,871	(30,423)
3075	West Linn School District	(1,511,332)	11,833	95,986	107,819	40,956	50,377	115,258	-	206,591	(226,280)	87,466	(138,814)
3116	Colton School District 53	(83,970)	657	11,952	12,609	2,276	2,799	6,404	2,215	13,694	(12,572)	7,907	(4,665)
3122	Oregon City School District 62	(1,476,657)	11,562	53,891	65,453	40,016	49,221	112,614	-	201,851	(221,089)	14,465	(206,624)
3160	Gladstone School District 115	(359,994)	2,819	49,503	52,322	9,756	12,000	27,454	-	49,210	(53,899)	17,447	(36,452)
3179	Clatsop County School District 1C	(366,891)	2,873	43,017	45,890	9,942	12,230	27,980	-	50,152	(54,932)	16,718	(38,214)
3186	Jewell School District 8	(40,136)	314	11,721	12,035	1,088	1,338	3,061	-	5,487	(6,009)	8,906	2,897
3187	Seaside Schools	(324,104)	2,538	39,790	42,328	8,783	10,803	24,717	-	44,303	(48,526)	17,432	(31,094)
3195	Warrenton-Hammond School District	(107,046)	838	31,895	32,733	2,901	3,568	8,164	12,554	27,187	(16,027)	22,642	6,615
3230	Vernonia School District	(116,123)	909	12,791	13,700	3,147	3,871	8,856	10,363	26,237	(17,386)	473	(16,913)
3241	Coquille School District 8	(231,805)	1,815	30,154	31,969	6,282	7,727	17,678	42,484	74,171	(34,706)	1,670	(33,036)
3242	Coos Bay School District 9	(420,606)	3,293	37,484	40,777	11,398	14,020	32,077	-	57,495	(62,974)	26,396	(36,578)
3245	North Bend Public Schools	(302,031)	2,365	44,894	47,259	8,185	10,068	23,034	7,814	49,101	(45,221)	29,134	(16,087)
3252	Powers School District	(38,028)	298	1,458	1,756	1,031	1,268	2,900	-	5,199	(5,694)	(274)	(5,968)
3257	Myrtle Point School District 41	(74,859)	586	17,004	17,590	586	2,029	5,709	-	10,233	(11,208)	11,552	344
3264	Bandon School District	(82,189)	644	15,496	16,140	2,227	2,740	6,268	-	11,235	(12,306)	12,415	109
3274	Crook County School District	(477,299)	3,737	66,667	70,404	12,934	15,910	36,400	-	65,244	(71,462)	37,729	(33,733)
3275	Port Orford-Langlois School District 2CJ	(14,054)	110	9,188	9,298	381	468	1,072	1,337	3,258	(2,104)	9,718	7,614
3283	Brookings-Harbor School District 17C	(167,947)	1,315	41,188	42,503	4,551	5,598	12,808	-	22,957	(25,146)	33,481	8,335
3288	Central Curry School District 1	(95,580)	748	10,562	11,310	2,590	3,186	7,289	12,433	25,498	(14,311)	(1,772)	(16,083)
3291	Bend-La Pine Public Schools	(2,747,616)	21,513	422,442	443,955	74,458	91,586	209,541	-	375,585	(411,380)	256,869	(154,511)
3296	Sisters School District	(193,440)	1,515	17,266	18,781	6,448	5,242	14,752	2,844	29,286	(28,962)	7,513	(21,449)
3307	Oakland School District	(75,071)	588	15,108	15,696	2,034	2,502	5,725	8,639	18,900	(11,240)	8,292	(2,948)
3310	Roseburg Public Schools	(1,008,981)	7,900	69,474	77,374	27,343	33,632	76,948	21,466	159,389	(151,067)	20,443	(130,624)
3316	Glide School District 12	(120,950)	947	16,496	17,443	3,278	4,032	9,224	-	16,534	(18,109)	10,192	(7,917)
3318	Days Creek School District 15	(33,252)	260	4,050	4,310	901	1,108	2,536	604	5,149	(4,979)	2,311	(2,668)
3319	South Umpqua School District	(164,827)	1,291	25,424	26,715	4,467	5,494	12,570	-	22,531	(24,678)	15,821	(8,857)
3320	Camas Valley School District 21	(27,714)	217	7,396	7,613	751	924	2,114	4,381	7,114	(4,149)	4,024	(1,125)
3321	North Douglas School District 22	(58,421)	457	7,676	8,133	1,583	1,947	4,455	2,254	10,239	(8,747)	2,927	(5,820)
3324	Yoncalla School District 32	(34,663)	271	5,607	5,878	939	1,155	2,644	757	5,495	(5,190)	4,651	(539)
3325	Elkton School District 34	(26,897)	211	6,866	7,077	211	897	2,051	2,941	6,187	(4,027)	4,847	820
3335	Riddle School District	(62,649)	491	38,998	39,489	1,698	2,088	4,778	5,544	14,108	(9,380)	11,434	2,054
3338	Glendale 77	(47,026)	368	9,114	9,482	1,274	1,568	3,586	5,423	11,851	(7,041)	3,685	(3,356)
3349	Winston-Dillard Schools	(190,231)	1,489	33,250	34,739	5,155	6,341	14,508	-	26,004	(28,482)	15,442	(13,040)
3353	Sutherlin School District 130	(204,868)	1,604	-	1,604	-	6,829	15,624	31,340	59,345	(30,673)	(6,296)	(36,969)
3361	Arlington Public Schools	(79,942)	626	3,755	4,381	2,166	2,665	6,097	26,675	37,603	(11,969)	(13,843)	(25,812)
3364	Condon Admin School District 25J	(42,115)	330	1,760	2,090	1,141	1,404	3,212	4,796	10,553	(6,306)	(3,316)	(9,622)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3370	Prairie City School District 4	(43,602)	341	6,286	6,627	1,182	1,453	3,325	7,802	13,762	(6,528)	(1,186)	(7,714)
3372	Monument School District 8	(20,677)	162	3,531	3,693	560	689	1,577	2,534	5,360	(3,096)	154	(2,942)
3375	Dayville School District 16J	(5,167)	40	3,176	3,216	140	172	394	-	706	(774)	3,031	2,257
3376	Long Creek Schools	(15,948)	125	3,339	3,464	432	532	1,216	-	2,180	(2,388)	1,097	(1,291)
3394	Crane Elementary School	(27,911)	219	-	219	756	930	2,129	4,348	8,163	(4,179)	(2,859)	(7,038)
3395	Pine Creek School	-	-	-	-	-	-	-	-	-	-	175	175
3396	Diamond School District 7	(2,005)	16	-	16	54	67	153	386	660	(300)	(239)	(539)
3397	Suntex School District	(770)	6	-	6	21	26	59	330	436	(115)	105	(10)
3398	Drewsey School	(39)	-	11	11	1	1	3	17	22	(6)	283	277
3399	Frenchglen School District	(7,420)	58	-	58	201	247	566	1,276	2,290	(1,111)	(1,109)	(2,220)
3405	Fields-Trout Creek 33	-	-	322	322	-	-	-	-	-	-	764	764
3407	Crane Union High School	(28,857)	226	-	226	782	962	2,201	5,733	9,678	(4,321)	(3,742)	(8,063)
3409	Hood River County School District	(844,774)	6,614	116,377	122,991	22,893	28,159	64,425	-	115,477	(126,482)	56,584	(69,898)
3414	Phoenix-Talent School District	(465,290)	3,643	51,302	54,945	12,609	15,509	35,484	42,086	105,688	(69,664)	543	(69,121)
3415	Ashland Public Schools	(442,588)	3,465	60,695	64,160	11,994	14,753	33,753	5,086	65,586	(66,265)	39,932	(26,333)
3416	Central Point School District 6	(765,446)	5,993	26,791	32,784	5,993	20,743	25,515	-	104,633	(114,605)	24,233	(90,372)
3417	Eagle Point School District 9	(581,245)	4,551	89,559	94,110	15,751	19,375	44,327	27,842	107,295	(87,025)	41,754	(45,271)
3424	Rogue River School District	(141,189)	1,105	8,103	9,208	3,826	4,706	10,767	-	19,299	(21,139)	3,550	(17,589)
3432	Prospect School District	(33,070)	259	2,886	3,145	896	1,102	2,522	2,926	7,446	(4,951)	922	(4,029)
3439	Butte Falls School District	(44,539)	349	5,340	5,689	1,207	1,485	3,397	1,577	7,666	(6,668)	2,428	(4,240)
3440	Pinehurst School	(660)	5	445	450	18	22	50	283	373	(99)	632	533
3445	Culver School District 4	(247,278)	1,936	13,125	15,061	6,701	8,243	18,858	60,793	94,595	(37,023)	(31,977)	(69,000)
3446	Ashwood School	-	-	-	-	-	-	-	-	-	-	188	188
3447	Madras School District	(467,993)	3,664	94,733	98,397	12,682	15,600	35,690	16,711	80,683	(70,069)	58,840	(11,229)
3451	Black Butte School District	(1,207)	9	1,170	1,179	33	40	92	517	682	(181)	1,083	902
3454	Grants Pass School District	(1,139,635)	8,923	179,500	188,423	30,883	37,987	86,912	-	155,782	(170,629)	88,623	(82,006)
3456	Klamath County School District	(1,242,311)	9,727	637,008	646,735	33,666	41,410	94,742	34,115	203,933	(186,002)	203,768	17,766
3457	Klamath Falls City Schools	(522,513)	4,091	61,992	66,083	14,160	17,417	39,848	-	71,425	(78,232)	35,615	(42,617)
3461	Lake County School District 7	(133,926)	1,049	15,622	16,671	3,629	4,464	10,214	-	18,307	(20,052)	8,417	(11,635)
3462	Paisley School District	(18,483)	145	4,668	4,813	501	616	1,410	2,726	5,253	(2,767)	3,413	646
3463	North Lake School District 14	(53,445)	418	6,517	6,935	1,448	1,781	4,076	-	7,305	(8,002)	1,532	(6,470)
3464	Plush School District	(5,901)	46	827	873	160	197	450	705	1,512	(884)	(388)	(1,272)
3465	Adel School District 21	(4,801)	38	-	38	130	160	366	390	1,046	(719)	(398)	(1,117)
3470	Pleasant Hill School District	(85,170)	667	27,411	28,078	2,308	2,839	6,495	-	11,642	(12,752)	21,431	8,679
3473	Eugene School District 4J	(2,944,115)	23,052	32,500	55,552	79,783	98,136	224,526	-	402,445	(440,800)	61,017	(379,783)
3487	Springfield School District 19	(1,740,808)	13,630	303,863	317,493	47,175	58,026	132,759	-	237,960	(260,638)	158,729	(101,909)
3494	Fern Ridge School District	(227,431)	1,781	23,265	25,046	6,163	7,581	17,345	7,501	38,590	(34,052)	3,598	(30,454)
3498	Mapleton School District	(37,828)	296	10,419	10,715	1,025	1,261	2,885	-	5,171	(5,664)	6,199	535
3502	Creswell School District 40	(221,187)	1,732	27,756	29,488	5,994	7,373	16,868	-	30,235	(33,117)	12,998	(20,119)
3506	South Lane School District	(378,840)	2,966	77,121	80,087	10,266	12,628	28,891	-	51,785	(56,721)	62,226	5,505
3510	Bethel School District	(835,682)	6,543	167,245	173,788	22,646	27,856	63,731	95,593	209,826	(125,120)	61,831	(63,289)
3517	Crow-Applegate-Lorane District 66	(33,880)	265	11,194	11,459	918	1,129	2,584	-	4,631	(5,073)	8,259	3,186
3519	McKenzie School District	(26,052)	204	11,868	12,072	706	868	1,987	-	3,561	(3,901)	8,833	4,932
3520	Junction City School District 69	(256,717)	2,010	40,267	42,277	6,957	8,557	19,578	-	35,092	(38,436)	22,198	(16,238)
3522	Lowell School District	(37,191)	291	12,653	12,944	1,008	1,240	2,836	10,535	15,619	(5,568)	8,694	3,126
3524	Oakridge School District	(101,181)	792	13,841	14,633	2,742	3,373	7,716	-	13,831	(15,149)	6,825	(8,324)
3527	Marcola School District 79	(54,827)	429	9,191	9,620	1,486	1,828	4,181	-	7,495	(8,209)	6,451	(1,758)
3533	Triangle Lake Schools	(54,805)	429	6,367	6,796	1,485	1,827	4,180	2,308	9,800	(8,206)	2,350	(5,856)
3537	Siuslaw School District 97J	(206,907)	1,620	27,816	29,436	5,607	6,897	15,779	992	29,275	(30,979)	18,797	(12,182)
3579	Lincoln County School District	(471,168)	3,689	165,319	169,008	12,768	15,705	35,933	-	64,406	(70,544)	129,218	58,674
3615	Central Linn School District 552C	(59,770)	468	30,322	30,790	1,620	1,992	4,558	-	8,170	(8,949)	21,736	12,787
3618	Sweet Home School District 55	(329,283)	2,578	59,691	62,269	8,923	10,976	25,112	-	45,011	(49,301)	36,796	(12,505)
3647	Scio School District 95C	(96,375)	755	11,810	12,565	2,612	3,212	7,350	7,502	20,676	(14,430)	4,157	(10,273)
3665	Santiam Canyon School District	(87,492)	685	18,493	19,178	2,371	2,916	6,672	-	11,959	(13,100)	11,442	(1,658)
3684	Ontario School District 8C	(348,852)	2,731	82,123	84,854	9,454	11,628	26,604	59,602	107,288	(52,231)	33,762	(18,469)
3687	Juntura Grade School	(9)	-	-	-	-	-	1	4	5	(1)	151	150
3694	Nyssa School District 26	(167,297)	1,310	27,918	29,228	4,534	5,577	12,759	760	23,630	(25,048)	20,987	(4,061)
3696	Annex Elementary School	(23,523)	184	-	184	637	784	1,794	3,410	6,625	(3,522)	(2,282)	(5,804)
3707	Adrian School District 61	(71,545)	560	4,598	5,158	1,939	2,385	5,456	2,630	12,410	(10,712)	(574)	(11,286)
3709	Harper School District 66	(24,320)	190	3,674	3,864	659	811	1,855	2,423	5,748	(3,641)	477	(3,164)
3712	W W Jones School	(515)	4	-	4	14	17	39	221	291	(77)	322	245

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
3729	Jefferson School District 14Cj	(139,612)	1,093	17,745	18,838	3,783	4,654	10,647	1,127	20,211	(20,903)	10,920	(9,983)
3730	North Marion School District 15	(422,046)	3,305	32,464	35,769	11,437	14,068	32,186	-	57,691	(63,190)	5,032	(58,158)
3735	Salem-Keizer Public Schools	(6,704,356)	52,494	1,083,118	1,135,612	181,683	223,476	511,293	17,567	934,019	(1,003,793)	726,828	(276,965)
3750	St Paul School District	(46,444)	364	13,238	13,602	1,259	1,548	3,542	2,680	9,029	(6,954)	5,995	(959)
3780	Mt Angel School District 91	(132,494)	1,037	4,723	5,760	3,590	4,416	10,104	11,521	29,631	(19,837)	11,528	(21,365)
3786	Woodburn School District	(1,055,763)	8,266	137,406	145,672	28,610	35,192	80,515	25,808	170,125	(158,071)	61,079	(96,992)
3809	Morrow County Schools	(436,068)	3,414	52,570	55,984	11,817	14,535	33,256	27,913	87,521	(65,289)	10,881	(54,408)
3818	Portland Public Schools	(18,153,137)	142,136	132,206	274,342	491,937	605,097	1,384,409	3,720,929	6,202,372	(2,717,933)	(2,109,320)	(4,827,253)
3820	Parkrose School District	(375,406)	2,939	104,229	107,168	10,173	12,513	28,629	-	51,315	(56,207)	74,593	18,386
3824	Reynolds School District	(1,768,062)	13,844	376,571	390,415	47,913	58,935	134,837	-	241,685	(264,719)	208,601	(56,118)
3842	Corbett School District 39	(99,658)	780	11,340	12,120	2,701	3,322	7,600	-	13,623	(14,921)	18,023	3,102
3843	David Douglas School District	(2,209,869)	17,303	336,976	354,279	59,886	73,661	168,531	-	302,078	(330,867)	201,154	(129,713)
3847	Riverdale School	(137,323)	1,075	34,594	35,669	3,721	4,577	10,473	-	18,771	(20,560)	14,395	(6,165)
3850	Dallas School District	(525,661)	4,116	51,594	55,710	14,245	17,522	40,088	2,176	74,031	(78,703)	25,685	(53,018)
3859	Central School District 13J	(494,961)	3,875	39,282	43,157	13,413	16,499	37,747	-	67,659	(74,107)	27,689	(46,418)
3865	Perrydale School District 21	(457,450)	450	646	1,096	1,557	1,915	4,381	3,262	11,115	(8,602)	(1,467)	(10,069)
3887	Falls City School District	(34,312)	269	3,188	3,457	930	1,144	2,617	6,797	11,488	(5,137)	603	(4,534)
3902	Tillamook Public Schools	(243,451)	1,906	56,685	58,591	6,597	8,115	18,566	10,700	43,978	(36,450)	41,303	4,853
3920	Neah-Kah-Nie School District	(209,327)	1,639	19,873	21,512	5,673	6,977	15,964	-	28,614	(31,341)	8,982	(22,359)
3927	Echo School District	(82,419)	645	-	645	2,234	2,747	6,286	22,758	34,025	(12,340)	(11,292)	(23,632)
3928	Umatilla School District 6R	(187,870)	1,471	-	1,471	5,091	6,262	14,327	23,406	49,086	(28,128)	1,997	(26,131)
3931	Pendleton School District 16R	(716,822)	5,613	8,058	13,671	19,425	23,894	54,667	55,924	153,910	(107,324)	(38,373)	(145,697)
3935	Athena-Weston School District 29Rj	(174,594)	1,367	10,926	12,293	4,731	5,820	13,315	24,501	48,367	(26,141)	(13,235)	(39,376)
3942	Stanfield School District	(71,134)	557	10,486	11,043	1,928	2,371	5,425	3,752	13,476	(10,650)	5,361	(5,289)
3944	Ukiah School	(18,455)	145	2,890	3,035	500	615	1,407	2,125	4,647	(2,763)	(447)	(3,210)
3957	Helix School District	(27,036)	212	717	929	733	901	2,062	2,666	6,362	(4,048)	(88)	(4,136)
3958	Pilot Rock School District 2R	(47,099)	369	9,286	9,655	1,276	1,570	3,592	-	6,438	(7,052)	5,600	(1,452)
3965	La Grande Public Schools	(295,607)	2,315	115,935	118,250	8,011	9,853	22,544	-	40,408	(44,259)	57,805	13,546
3966	Union County School District	(70,776)	554	10,480	11,034	1,918	2,359	5,398	-	9,675	(10,597)	3,040	(7,557)
3967	North Powder School District	(69,669)	545	4,922	5,467	1,888	2,322	5,313	3,686	13,209	(10,431)	(1,122)	(11,553)
3969	Imbler School District	(89,767)	703	6,957	7,660	2,433	2,992	6,846	13,564	25,835	(13,440)	(5,242)	(18,682)
3970	Cove School District	(48,769)	382	13,219	13,601	1,322	1,626	3,719	-	6,667	(7,302)	6,133	(1,169)
3973	Elgin School District 23	(46,853)	367	2,827	3,194	1,270	1,562	3,573	2,907	9,312	(7,015)	2,363	(4,652)
3986	Joseph School District 6	(60,929)	477	5,447	5,924	1,651	2,031	4,647	1,778	10,107	(9,122)	(46)	(9,168)
3990	Wallowa School	(20,232)	158	11,447	11,605	548	674	1,543	-	2,765	(3,029)	7,454	4,425
3993	Enterprise School District 21	(64,158)	502	11,289	11,791	1,739	2,139	4,893	975	9,746	(9,606)	4,335	(5,271)
4003	Troy School District 54	-	-	419	419	-	-	-	-	-	-	424	424
4012	Dufur Schools	(69,550)	545	-	545	1,885	2,318	5,304	8,862	18,369	(10,413)	(3,643)	(14,056)
4034	Gaston Public Schools	(72,231)	566	16,381	16,947	1,957	2,408	5,509	4,727	14,601	(10,815)	9,840	(975)
4035	Banks School District	(164,954)	1,292	2,820	4,112	4,470	5,498	12,580	-	22,548	(24,697)	2,776	(21,921)
4062	Beaverton School District	(7,833,284)	61,333	262,887	324,220	212,276	261,106	597,388	-	1,070,770	(1,172,819)	291,280	(881,539)
4109	Spray School District 1	(46,963)	368	-	368	1,273	1,565	3,582	17,704	24,124	(7,031)	(10,628)	(17,659)
4114	Fossil School District 21J	(41,679)	326	10,728	11,054	1,129	1,389	3,179	7,688	13,385	(6,240)	(2,015)	(8,255)
4135	Newberg School District 29Jt	(808,043)	6,327	132,745	139,072	21,897	26,934	61,624	-	110,455	(120,982)	71,191	(49,791)
4142	McMinnville Schools	(1,057,521)	8,280	174,395	182,675	28,658	35,250	80,649	4,451	149,008	(158,335)	109,644	(48,691)
4144	Sheridan School District 48J	(97,007)	760	19,059	19,819	2,629	3,234	7,398	-	13,261	(14,524)	14,026	(498)
4166	Yamhill-Carlton School District 1	(143,936)	1,127	22,634	23,761	3,901	4,798	10,977	6,151	25,827	(21,551)	11,007	(10,544)
4219	Grant County Education Service District	(22,095)	173	2,446	2,619	599	736	1,615	3,668	6,688	(3,308)	(1,074)	(4,382)
4220	Jefferson County Education Service District	(26,436)	207	4,288	4,495	716	881	2,016	-	3,613	(3,958)	2,828	(1,130)
4223	InterMountain Education Service District	(307,161)	2,405	14,672	17,077	8,324	10,239	23,425	-	41,989	(45,989)	14,517	(31,472)
4224	Wallowa County Region 18	(43,601)	341	3,688	4,029	1,182	1,453	3,325	-	5,960	(6,528)	684	(5,844)
4226	North Central Education Service District	(30,171)	236	1,425	1,661	818	1,006	2,301	8,365	12,490	(4,517)	(4,026)	(8,543)
4232	South Coast Education Service District Region 7	(159,380)	1,248	10,501	11,749	4,319	5,313	12,155	2,860	24,647	(23,863)	3,160	(20,703)
4237	Douglas Education Service District	(220,106)	1,723	36,291	38,014	5,965	7,337	16,786	22,767	52,855	(32,955)	26,255	(6,700)
4238	Multnomah Education Service District	(588,873)	4,611	108,709	113,320	15,958	19,629	44,900	33,261	113,579	(88,168)	69,179	(18,989)
4252	High Desert Education Service District	(485,261)	3,800	44,108	47,908	13,150	16,175	37,007	47,074	113,406	(72,655)	(4,489)	(77,144)
4254	Willamette Education Service District	(608,173)	4,762	41,262	46,024	16,481	20,272	46,381	47,376	130,510	(91,057)	(2,439)	(93,496)
4258	Hermiston School District 8R	(759,282)	5,945	78,246	84,191	20,576	25,309	57,905	-	103,790	(113,682)	55,319	(58,363)
4259	Clackamas Education Service District	(456,092)	3,571	48,892	52,463	12,360	15,203	34,783	-	62,346	(68,287)	31,883	(36,404)
4260	Greater Albany School District 8J	(1,320,209)	10,337	255,539	265,876	35,777	44,006	100,683	-	180,466	(197,665)	177,337	(20,328)
4268	Lake Oswego School District	(1,161,095)	9,091	208,132	217,223	31,465	38,703	88,548	-	158,716	(173,842)	127,803	(46,039)

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4270	Silver Falls School District	(675,452)	5,289	88,014	93,303	18,304	22,515	51,512	17,115	109,446	(101,130)	35,244	(65,886)
4271	Malheur Education Service District Region 14	(68,614)	537	-	537	1,859	2,287	5,233	15,051	24,430	(10,273)	(4,684)	(14,957)
4272	Linn-Benton-Lincoln Education Service District	(395,855)	3,099	42,528	45,627	10,727	13,195	30,189	-	54,111	(59,268)	23,292	(35,976)
4273	Double O School District	(1,977)	15	-	15	54	66	151	848	1,119	(296)	(303)	(599)
4276	Lane County Education Service District	(276,898)	2,168	21,616	23,784	7,504	9,230	21,117	2,231	40,082	(41,458)	9,605	(31,853)
4277	Mitchell School	(19,399)	152	-	152	526	647	1,479	3,401	6,053	(2,904)	(945)	(3,849)
4279	St Helens School District 502	(604,160)	4,730	-	4,730	16,372	20,138	46,075	65,532	148,117	(90,456)	(36,310)	(126,766)
4280	Northwest Regional Education Service District	(1,044,918)	8,182	100,148	108,330	28,316	34,830	79,688	216,943	359,777	(156,448)	(36,532)	(192,980)
4286	Southern Oregon Education Service District	(391,621)	3,066	44,710	47,776	10,613	13,054	29,866	78,818	132,351	(58,634)	(15,617)	(74,251)
4288	Medford School District 549C	(1,675,302)	13,117	100,614	113,731	45,399	55,843	127,763	-	229,005	(250,830)	99,800	(151,030)
4291	Dayton Public Schools	(205,750)	1,611	24,569	26,180	5,576	6,858	15,691	18,428	46,553	(30,805)	1,824	(28,981)
4293	Lake County Education Service District	(32,205)	252	12,867	13,119	252	1,073	2,456	5,812	10,214	(4,822)	(384)	(5,206)
4294	Harmey Education Service District Region XVII	(32,842)	257	2,930	3,187	890	1,095	2,505	3,241	7,731	(4,917)	208	(4,709)
4295	Wasco County Education Service District	(67,019)	525	11,020	11,545	1,816	2,234	5,111	539	9,700	(10,034)	4,052	(5,982)
4306	Amity School District	(163,168)	1,278	15,605	16,883	4,422	5,439	12,444	-	22,305	(24,430)	6,670	(17,760)
4309	Scappoose School District	(233,675)	1,830	52,192	54,022	6,332	7,789	17,821	-	31,942	(34,986)	41,073	6,087
4311	Redmond School District 2J	(1,198,082)	9,381	160,477	169,858	32,467	39,936	91,369	13,514	177,286	(179,380)	81,424	(97,956)
4312	Reedsport School District	(81,423)	638	10,611	11,249	2,207	2,714	6,210	2,306	13,437	(12,191)	8,170	(4,021)
4313	Forest Grove School District	(1,023,264)	8,012	21,607	29,619	27,730	34,108	78,037	-	139,875	(153,206)	35,752	(117,454)
4314	Willamina School District 30J	(116,598)	913	21,773	22,686	3,160	3,887	8,892	3,229	19,168	(17,457)	14,344	(3,113)
4315	John Day School District	(133,410)	1,045	19,091	20,136	3,615	4,447	10,174	16,912	35,148	(19,974)	(2,604)	(22,578)
4316	Tigard-Tualatin School District 23J	(2,294,118)	17,963	381,216	399,179	62,169	76,470	174,956	-	313,595	(343,481)	187,192	(156,289)
4317	Sherwood School District 88J	(825,219)	6,461	109,307	115,768	22,363	27,507	62,934	-	112,804	(123,554)	65,377	(58,177)
4320	Rainier School District 13	(96,747)	758	31,393	32,151	2,622	3,225	7,378	-	13,225	(14,485)	23,361	8,876
4321	North Clackamas School District 12	(3,573,758)	27,982	382,316	410,298	96,846	119,124	272,545	-	488,515	(535,072)	131,566	(403,506)
4323	Estacada School District 108	(234,951)	1,840	47,788	49,628	6,367	7,832	17,918	6,969	39,086	(35,177)	34,491	(686)
4324	Centennial School District 28	(1,147,378)	8,984	285,253	294,237	31,093	38,245	87,502	-	156,840	(171,788)	133,863	(37,925)
4326	Harmey County School District 3	(106,266)	832	26,397	27,229	2,880	3,542	8,104	13,476	28,002	(15,910)	13,000	(2,910)
4327	Jordan Valley School District 3	(14,338)	112	19,840	19,952	389	478	1,093	8,613	10,573	(2,147)	3,545	1,398
4329	Gervais School District 1	(201,753)	1,580	22,876	24,456	5,467	6,725	15,386	-	27,578	(30,207)	10,032	(20,175)
4330	Vale School District 84	(163,590)	1,281	24,902	26,183	4,433	5,453	12,476	18,367	40,729	(24,493)	7,613	(16,880)
4331	Molalla River School District	(421,397)	3,299	81,852	85,151	11,420	14,046	32,137	11,170	68,773	(63,093)	39,097	(23,996)
4332	Gresham-Barlow School District 10	(1,940,947)	15,197	312,932	328,129	52,598	64,697	148,022	-	265,317	(290,603)	149,273	(141,330)
4333	Canby School District	(902,562)	7,067	135,896	142,963	24,459	30,085	68,832	-	123,376	(135,134)	59,427	(75,707)
4334	Cascade School District 5	(438,888)	3,436	51,124	54,560	11,894	14,629	33,471	20,084	80,078	(65,711)	12,573	(53,138)
4335	Milton-Freewater Unified School District 7	(234,795)	1,838	56,685	58,523	6,363	7,826	17,906	-	32,095	(35,154)	35,080	(74)
4336	Nestucca Valley School District 101	(141,352)	1,107	15,308	16,415	3,831	4,712	10,780	30,977	50,300	(21,164)	(8,874)	(30,038)
4337	Sherman County School District	(49,095)	384	4,031	4,415	1,330	1,636	3,744	6,154	12,864	(7,351)	(1,323)	(8,674)
4338	Three Rivers U J School District	(691,318)	5,413	253,685	259,098	18,734	23,044	52,722	-	94,500	(103,506)	123,972	20,466
4339	Lebanon Community School District	(539,507)	4,224	117,544	121,768	14,620	17,983	41,144	-	73,747	(80,776)	74,960	(5,816)
4340	Monroe School District 1J	(42,875)	336	13,571	13,907	1,162	1,429	3,270	-	5,861	(6,419)	10,485	4,066
4341	Hillsboro School District 1J	(3,166,177)	24,791	688,525	713,316	85,801	105,538	241,462	-	432,801	(474,048)	475,163	1,115
4342	North Santiam School District 29J	(294,406)	2,305	53,563	55,868	7,978	9,813	22,452	-	40,243	(44,079)	34,930	(9,149)
4343	Harrisburg School District 7	(105,745)	828	-	828	2,866	3,525	8,064	18,057	32,512	(15,832)	1,895	(13,937)
4344	South Wasco County School District 1	(28,805)	226	19,849	20,075	781	960	2,197	-	3,938	(4,313)	10,798	6,485
4345	Oregon Trail School District 46	(583,610)	4,570	97,844	102,414	15,815	19,453	44,508	24,593	104,369	(87,379)	52,855	(34,524)
4346	Knappa School District 4	(58,690)	460	9,850	10,310	1,590	1,956	4,476	3,133	11,155	(8,787)	8,058	(729)
4347	Clatskanie School District 6J	(67,955)	532	9,085	9,617	1,842	2,265	5,182	-	9,289	(10,174)	13,976	3,802
4348	Lourdes Charter School	(4,151)	33	308	341	112	138	317	-	567	(621)	178	(443)
4350	Ridgeline Montessori	(15,485)	121	3,086	3,207	420	516	1,181	-	2,117	(2,318)	2,934	616
4351	The Village School	-	-	1,544	1,544	-	-	-	-	-	-	1,585	1,585
4352	Armadillo Technical Institute	(3,183)	25	-	25	86	106	243	604	1,039	(477)	1,053	576
4354	Opal Charter School	(1,776)	14	2,135	2,149	48	59	135	406	648	(266)	1,260	994
4355	Three Rivers Charter School	-	-	4,060	4,060	-	-	-	-	-	-	4,914	4,914
4360	Luckiamute Valley Charter School	(17,501)	137	-	137	474	583	1,335	4,575	6,967	(2,620)	146	(2,474)
4362	Kings Valley Charter School	-	-	214	214	-	-	-	-	-	-	389	389
4363	Multisensory Learning Academy	(25,310)	198	3,297	3,495	686	844	1,930	-	3,460	(3,790)	6,222	2,432
4365	Mitch Charter School	(19,463)	152	17,950	18,102	527	649	1,484	6,325	8,985	(2,914)	3,574	660
4366	Sand Ridge Charter School	(6,909)	54	2,159	2,213	187	230	527	1,516	2,460	(1,034)	3,970	2,936
4367	Arthur Academy Charter School	(7,167)	56	14,351	14,407	194	239	547	-	980	(1,073)	20,212	19,139
4369	Trillium Charter School	-	-	9,783	9,783	-	-	-	-	-	-	9,089	9,089

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer OPEB Plan
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4370	Howard Street Charter School, Inc.	(11,077)	87	1,721	1,808	300	369	845	691	2,205	(1,658)	484	(1,174)
4371	The Lighthouse School	(8,335)	65	8,828	8,893	226	278	636	663	1,803	(1,248)	6,320	5,072
4373	Sheridan Japanese School Foundation	(2,883)	23	1,006	1,029	78	96	220	500	894	(432)	948	516
4374	Ione School District	(53,798)	421	3,400	3,821	1,458	1,793	4,103	1,585	8,939	(8,055)	(113)	(8,168)
4375	Eddyville Charter School	(19,948)	156	5,580	5,736	541	665	1,521	2,882	5,609	(2,987)	2,431	(556)
4376	Four Rivers Community School	(19,130)	150	5,955	6,105	518	638	1,459	-	2,615	(2,864)	5,240	2,376
4378	Mosier Community School	(12,399)	97	5,747	5,844	336	413	946	-	1,695	(1,856)	4,661	2,805
4379	Siletz Valley School	(27,461)	215	3,522	3,737	744	915	2,094	4,073	7,826	(4,112)	767	(3,345)
4380	The Emerson School	(4,167)	33	1,318	1,351	113	139	318	1,596	2,166	(624)	1,498	874
4381	North Wasco County School District 21	(370,623)	2,902	105,797	108,699	10,044	12,354	28,265	-	50,663	(55,491)	63,746	8,255
4382	Self Enhancement Inc	-	-	-	-	-	-	-	-	-	-	-	-
4383	City View Charter School	-	-	1,994	1,994	-	-	-	-	-	-	3,795	3,795
4386	Nixyaawii Community School	(12,769)	100	-	100	346	426	974	1,991	3,737	(1,912)	(167)	(2,079)
4388	West Lane Tech	(10,996)	86	5,389	5,475	298	367	839	2,166	3,670	(1,646)	1,495	(151)
4390	Oregon Connections Academy	(152,062)	1,191	37,619	38,810	4,121	5,069	11,597	102	20,889	(22,767)	32,443	9,676
4392	Eagleridge High School	(12,175)	95	4,588	4,683	330	406	929	5,037	6,702	(1,823)	2,311	488
4393	Cascade Heights Public Charter School	(8,407)	66	2,012	2,078	228	280	641	1,553	2,702	(1,259)	2,641	1,382
4396	Sweet Home Charter School	(4,866)	38	-	38	132	162	371	2,087	2,752	(729)	814	85
4397	Springwater Environmental Sciences School	(20,972)	164	1,207	1,371	568	699	1,599	3,181	6,047	(3,140)	100	(3,040)
4400	Phoenix School	-	-	10,763	10,763	-	-	-	1,932	1,932	-	5,214	5,214
4401	Ballston Community School	-	-	600	600	-	-	-	-	-	-	1,063	1,063
4402	Sage Community School	-	-	-	-	-	-	-	-	-	-	940	940
4403	Portland Village School	(16,863)	132	8,625	8,757	457	562	1,286	406	2,711	(2,525)	5,299	2,774
4404	Alliance Charter Academy	(23,709)	186	7,552	7,738	642	790	1,808	-	3,240	(3,550)	6,127	2,577
4405	Forest Grove Community School	(5,287)	41	1,636	1,677	143	176	403	-	722	(792)	3,487	2,695
4407	Madrone Trail Public Charter School	(2,896)	23	1,317	1,340	78	97	221	1,241	1,637	(434)	3,346	2,912
4408	Muddy Creek Charter School	(2,480)	19	2,287	2,306	67	83	189	-	339	(371)	2,342	1,971
4409	Southwest Charter School	-	-	1,835	1,835	-	-	-	-	-	-	3,841	3,841
4410	Ace Academy	-	-	-	-	-	-	-	-	-	-	-	-
4411	Sherwood Charter School	(12,398)	97	1,987	2,084	336	413	946	-	1,695	(1,856)	2,267	411
4412	Estacada Web Academy	(358,043)	2,803	5,130	7,933	9,703	11,935	27,305	134,139	183,082	(53,607)	(84,442)	(138,049)
4413	Marcola Early College Academy	-	-	1,904	1,904	-	-	-	-	-	-	899	899
4414	Marcola Web Academy	-	-	1,836	1,836	-	-	-	-	-	-	866	866
4418	Lewis and Clark Montessori Charter School	(9,515)	74	4,714	4,788	258	317	726	3,484	4,785	(1,425)	6,977	5,552
4419	Silvies River Web Academy	(17,149)	134	2,946	3,080	465	572	1,308	785	3,130	(2,568)	2,476	(92)
4420	Oregon Virtual Academy	(53,207)	417	608	1,025	1,442	1,774	4,058	457	7,731	(7,966)	11,875	3,909
4422	Redmond Proficiency Academy	(57,350)	449	13,617	14,066	1,554	1,912	4,374	1,519	9,359	(8,587)	11,229	2,642
4423	Molalla River Academy	(13,992)	110	5,337	5,447	379	466	1,067	5,995	7,907	(2,095)	1,453	(642)
4424	The Ivy School	-	-	4,529	4,529	-	-	-	-	-	-	5,457	5,457
4429	Clackamas Web Academy	(770)	6	8	14	21	26	59	27	133	(115)	(63)	(178)
4430	Clackamas Charter Alliance 2	(912)	7	350	357	25	30	70	49	174	(137)	347	210
4432	Renaissance Public Academy	(2,260)	18	940	958	61	75	172	970	1,278	(338)	1,388	1,050
4433	Powell Butte Community Charter School	(1,659)	13	6,414	6,427	45	55	127	-	227	(248)	6,451	6,203
4434	Logos Public Charter School	(8,065)	63	7,942	8,005	219	269	615	-	1,103	(1,207)	14,133	12,926
4435	Sunny Wolf Charter School	(4,480)	35	2,110	2,145	121	149	342	872	1,484	(671)	2,287	1,616
4436	Academy of Arts & Academics	-	-	-	-	-	-	-	-	-	-	179	179
4437	Center for Advance Learning	(21,415)	168	4,537	4,705	580	714	1,633	2,108	5,035	(3,206)	2,045	(1,161)
4440	Sheridan Allprep Academy	(9,697)	76	3,507	3,583	263	323	739	1,775	3,100	(1,452)	1,899	447
4441	Baker Web Academy	(166,800)	1,306	-	1,306	4,520	5,560	12,721	19,770	42,571	(24,974)	(3,435)	(28,409)
4443	Knova Learning Oregon	-	-	3,048	3,048	-	-	-	-	-	-	5,641	5,641
4444	Bennett Pearson Academy, Inc.	(18,687)	146	3,390	3,536	506	623	1,425	3,130	5,684	(2,798)	159	(2,639)
4446	Coburg Community Charter School	(1,187)	9	5,376	5,385	32	40	90	-	162	(178)	5,796	5,618
4447	Arco Iris Spanish Immersion Charter School	(21,470)	168	4,467	4,635	582	716	1,637	2,986	5,921	(3,215)	2,613	(602)
4448	Gresham Barlow Web Academy	(18,837)	147	10,474	10,621	510	628	1,437	5,205	7,780	(2,820)	7,514	4,694
4449	Mosier Middle School	-	-	-	-	-	-	-	-	-	-	-	-
4450	Sauvie Island Academy	(22,187)	174	6,819	6,993	601	740	1,692	-	3,033	(3,322)	3,906	584
4451	River's Edge Academy Charter School	(12,427)	97	-	97	337	414	948	2,317	4,016	(1,861)	196	(1,665)
4452	South Columbia Family School	(4,376)	34	-	34	119	146	334	1,876	2,475	(655)	(472)	(1,127)
4453	Woodland Educational Initiative	(278)	2	1,697	1,699	8	9	21	119	157	(42)	3,441	3,399
4454	Le Monde Immersion Charter School	-	-	2,528	2,528	-	-	-	-	-	-	5,168	5,168
4455	Hope Chinese Charter School	(12,142)	95	2,027	2,122	329	405	926	3,547	5,207	(1,818)	3,230	1,412

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer OPEB Plan
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022

Employer Number	Employer Name	Net OPEB Liability / (Asset)	Deferred Outflows of Resources			Deferred Inflows of Resources					OPEB Expense / (Credit)		
			Changes in Assumptions	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense / (Credit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense / (Credit)
4456	Insight School of Oregon Charter	(33,981)	266	2,489	2,755	921	1,133	2,591	3,486	8,131	(5,088)	(311)	(5,399)
4457	Oregon Virtual Education East	-	-	346	346	-	-	-	-	-	-	491	491
4458	Oregon Virtual Education West	-	-	346	346	-	-	-	-	-	-	491	491
4459	Crater Lake Charter Academy	(5,940)	47	4,933	4,980	161	198	453	-	812	(889)	4,671	3,782
4460	Kairos Pdx	-	-	-	-	-	-	-	-	-	-	4,255	4,255
4461	Mountain View Academy	-	-	-	-	-	-	-	-	-	-	3	3
4462	Bend International School	(71)	1	6,576	6,577	2	2	5	-	9	(11)	5,964	5,953
4463	Dallas Community School-Community Innovation Partners	(10,163)	80	2,831	2,911	275	339	775	4,357	5,746	(1,522)	(185)	(1,707)
4464	The Valley School of Southern Oregon	-	-	1,529	1,529	-	-	-	327	327	-	1,730	1,730
4465	Bridge Educational Foundation	-	-	412	412	-	-	-	-	-	-	868	868
4467	Cannon Beach Academy	(892)	7	1,882	1,889	24	30	68	-	122	(134)	1,381	1,247
4468	Frontier Charter Academy	(7,227)	57	2,519	2,576	196	241	551	249	1,237	(1,082)	4,754	3,672
4469	Desert Sky Montessori	-	-	750	750	-	-	-	-	-	-	2,215	2,215
4470	Oregon Family School	(22,608)	177	1,432	1,609	613	754	1,724	8,999	12,090	(3,385)	(4,407)	(7,792)
4471	Wahtonka Community School	(2,658)	21	4,275	4,296	72	89	203	445	809	(398)	1,488	1,090
4472	Valley Inquiry Charter School	(2,100)	16	738	754	57	70	160	199	486	(314)	(6)	(320)
4473	Willamette Connections Academy	(4,095)	32	-	32	111	136	312	796	1,355	(613)	(893)	(1,506)
4474	Oregon for Quality Virtual Education Inc	(5,839)	46	-	46	158	195	445	2,168	2,966	(874)	(1,572)	(2,446)
4479	Harmony Academy	(116)	1	125	126	3	4	9	50	66	(17)	25	8
Total for All Entities		\$ (355,335,158)	\$ 2,782,222	\$ 29,014,817	\$ 31,797,039	\$ 9,629,320	\$ 11,844,374	\$ 27,098,866	\$ 29,014,817	\$ 77,587,377	\$ (53,201,660)	\$ -	\$ (53,201,660)

Oregon Public Employees Retirement System
Retirement Health Insurance Account
Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022

Note 1 - Description of Plan

A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers the Retirement Health Insurance Account (RHIA) cost-sharing, multiple-employer defined benefit Other Postemployment Benefits (OPEB) plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides OPEB through the Plan. Contributions are mandatory for each employer that is a member of PERS. As of June 30, 2022, there were 812 participating employers.

PERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (Board) to administer and manage the System. All members of the Board are appointed by the Governor and confirmed by the State Senate. The Governor designates the chairperson. One member must be a public employer manager or a local elected official, one member must be a union-represented public employee or retiree, and three members must have experience in business management, pension management, or investing.

B. Plan Membership

RHIA was established by ORS 238.420 and authorizes a payment of up to \$60 from RHIA toward the monthly costs of health insurance. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the healthcare premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

As of June 30, 2022, the inactive RHIA plan participants currently receiving benefits totaled 38,259 active and 12,409 inactive members who meet the requirements to receive RHIA benefits when they retire.

Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 75

Employers participating in the Plan are required to report OPEB information in their financial statements for fiscal periods beginning on or after June 15, 2017, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75).

The requirements of this statement incorporate provisions intended to reflect the effects of transactions and events related to OPEB in the measurement of employer liabilities for OPEB and recognition of OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB.

Oregon Public Employees Retirement System
Retirement Health Insurance Account
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The Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (Schedules), along with PERS audited financial statements and the Schedule of OPEB Amounts under GASB 75 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS OPEB provided through the Plan as of and for the fiscal year ended June 30, 2022 (the measurement period).

The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, PERS adheres to the reporting requirements established by the GASB.

Employers are presented in order by PERS assigned employer number in the Schedules. Certain employers have a secondary relationship with primary employers and are included in the primary employers' OPEB amounts and actuarial valuations. The primary employers are responsible for determining the secondary employers' proportionate share of OPEB amounts.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The Schedule of OPEB Amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date.

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the fiscal year ended June 30, 2022 (the measurement date). Consistent with GASB 75, paragraph 59.a, employer proportions are determined as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined.

Proportionate Share Allocation Methodology

The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers.

If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of OPEB amounts.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
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 Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2022

Note 3 - Net OPEB Liability/(Asset) and Actuarial Assumptions and Methods

The components of the employers' net OPEB (asset) are as follows (in millions):

Net OPEB - RHIA (Asset) (in Millions)	
<u>As of June 30, 2022</u>	
	<u>2022</u>
Total OPEB - RHIA Liability	\$ 375.4
Plan Fiduciary Net Position	<u>730.7</u>
Employers' Net OPEB - RHIA (Asset)	\$ <u><u>(355.3)</u></u>
Plan net position as a percentage of Total OPEB - RHIA Liability	194.6 %

Actuarial methods and assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown below are based on the 2020 Experience Study, which reviewed experience for the four-year period ended on December 31, 2020.

Oregon Public Employees Retirement System
 Retirement Health Insurance Account
 Cost-Sharing Multiple-Employer Other Postemployment Benefits Plan
 Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
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<u>Actuarial Methods and Assumptions</u>	
	<u>RHIA</u>
Valuation date	December 31, 2020
Measurement date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5% Disabled retirees: 15.0 %
Healthcare cost trend rate	Not applicable
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2022 was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

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Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of turn for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the total OPEB liability (the actuarial accrued liability calculated using the individual entry age normal cost method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's fiduciary net position (fair value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the fiduciary net position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 75 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB 75 (paragraph 82) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for the OPEB Plan:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100 percent funded position by the end of the amortization period if future experience follows assumption.
- GASB 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our third-party actuary's opinion that the detailed depletion date projections outlined in GASB 75 would clearly indicate that the fiduciary net position is always projected to be sufficient to cover benefit payments and administrative expenses.

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Deferred Inflows of Resources and Deferred Outflows of Resources

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2022, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

- A difference between expected and actual experience.
- Changes in assumptions.
- Changes in employer proportion since the prior measurement date.
- Net difference between projected and actual investment earnings. One-year's amortization is recognized in the employer's total OPEB expense for the measurement period.

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service lives determined as of the beginning of each measurement period are described below:

Fiscal Year ended June 30, 2022 - 2.5 years
Fiscal Year ended June 30, 2021 - 2.7 years
Fiscal Year ended June 30, 2020 - 2.9 years
Fiscal Year ended June 30, 2019 - 3.1 years

The net difference between projected and actual investment earnings attributable to each measurement period is amortized over a closed five-year period.

Employer contributions made after the measurement date are not reflected in the Schedule of OPEB Amounts by employer. Appropriate treatment of such amounts is the responsibility of the employer.

If you have questions about this report or need additional financial information, please contact the Financial and Administrative Services Division Administrator at PO Box 23700, Tigard, Oregon 97281-3700.